

FTB Pub. 1346 - Notice of Revisions

This notice details revisions made to this publication after the final posting date.

2/17/11

Narrative

Substantive and technical changes made since the 12/9/10 Final Draft, are marked in the FTB Pub 1346 Revised 2/17/11 Final Draft in **purple**.

Record Layouts

Substantive changes since the 12/9/10 Final Draft are noted in **purple** with “2/17” in the column “2010 Chg.”

Changes will go into effect **February 17, 2011**.

Changes as of 2/17/11

Section 6.1.1

- Modified:
 - 8854: Removed strikethrough (Form is prohibited)
 - Schedule M: Added strikethrough (Form is not prohibited)

Form 540

- Modified:
 - Fields 0306, 0311: Changed Field Type

Form 540NR

- Modified:
 - Fields 0306, 0311: Changed Field Type
 - Fields 0363, 0365: Changed Form Reference

Schedule RDP

- Modified:
 - Fields 0075, 0077, 0080, 0090, 0100: Changed Field Name

Schedule SSMC

- Modified:
 - Fields 0075, 0077, 0080, 0090, 0100: Changed Field Name

Form 3805V

- Modified:
 - Field 0890: Changed Field Description (Added “47” as valid entry)

**2010 e-file Specifications
and
Record Layouts
for
California Individual Income Tax Returns**

FTB Pub. 1346

~~12/9/10~~
Revised 2/17/11

Final

**State of California
Franchise Tax Board
ftb.ca.gov**

Table of Contents

Section 1	Introduction.....	4
1.1	Welcome.....	4
1.2	e-file Calendar – Taxable Year 2010	5
1.3	Where Can I Get More Information?	6
1.4	What's New for Taxable Year 2010?	7
1.5	Reminders	8
1.6	Technical Changes	14
1.7	What's Changed	14
Section 2	e-file Program Information.....	23
2.1	General Information	23
2.2	Differences Between the IRS and FTB e-file Programs.....	23
2.3	Definition of e-file Participants	24
2.4	Memorandum of Agreement (MOA) Program.....	24
2.5	Privacy and Confidentiality	24
Section 3	e-Signature Information & Specifications	25
3.1	General Information	25
3.2	Taxpayer Eligibility Requirements.....	27
3.3	California e-file Signature Authorization.....	27
3.4	Authentication Record Guidelines	27
3.5	Jurat/Disclosure Guidelines	28
3.6	Jurat Language Text Selections	30
3.7	e-file Jurat/Disclosure Text – Codes A-D.....	36
Section 4	Format of the e-file Return	40
4.1	File Format - Variable Length	41
Section 5	Transmitting Returns by Secure Web Internet Filing Transfer (SWIFT)	43
5.1	Transmitting via SWIFT Overview	43
5.2	Data and File Compression	44
5.3	SWIFT Transmission File Structure	45
5.4	Receipt Response	45
5.5	Acknowledgement Response	47
5.6	Problem Transmission	47
Section 6	Technical Transmission Information.....	49
6.1	Types of Records.....	49
6.1.1	Attaching the IRS 1040 Record and Excluded Records	50
6.2	Types of Characters	51
6.3	Acceptable Forms for e-file.....	53
6.4	Other Eligible Filing Conditions.....	55
6.5	Returns Not Eligible for e-file	55
6.6	Acknowledgment File – Format	55
6.7	ACK Key Record.....	57
6.8	ACK Error Record.....	58
6.9	ACK Recap Record	59
6.10	Statement References	60
Section 7	Error Form Record Numbers.....	63
Section 8	Error Code Descriptions.....	64
Section 9	Entity Entry Instructions	90

Section 10	Standard Abbreviations	91
Section 11	Standard State Abbreviations and ZIP Code Ranges	92
Section 12	e-file Record Layouts	93
	TRANS Record A	94
	TRANS Record B	95
	Tax Return Record Identification – Forms 540, 540NR, 540NRS and 540 2EZ	96
	Form 540 – California Resident Income Tax Return	97
	Long Form 540NR – California Nonresident or Part-Year Resident Income Tax Return (Long Form)	106
	Short Form 540NRS – California Nonresident or Part-Year Resident Income Tax Return (Short Form)	115
	Form 540 2EZ – California Resident Income Tax Return	122
	Schedule Record Identification	128
	Schedule RDP – CA Filing Status Adjustment Worksheet for RDPs	129
	Schedule SSMC – CA Filing Status Adjustment Worksheet for SSMCs	134
	Schedule CA (540) – California Adjustments – Residents	139
	Schedule CA (540NR) – California Adjustments – Nonresidents or Part-Year Residents	144
	Schedule D (540) – California Capital Gain or Loss Adjustment	153
	Schedule D (540NR) – California Capital Gain or Loss Adjustment for Nonresidents and Part-Year Residents	155
	Schedule D-1 – Sales of Business Property	157
	Schedule G-1 – Tax on Lump-Sum Distributions	166
	Schedule HOH/Form FTB 4803e	168
	Schedule P (540) – Alternative Minimum Tax and Credit Limitations – Residents	170
	Schedule P (540NR) – Alternative Minimum Tax and Credit Limitations – Nonresidents or Part-Year Residents	177
	Schedule R – Apportionment and Allocation of Income	187
	Schedule S – Other State Tax Credit	192
	Form Record Identification	194
	Form W-2 – Wage and Tax Statement	195
	Form W-2G – Certain Gambling Winnings	199
	Form 1099-R – Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.	201
	Form 592-B – Nonresident Withholding Tax Statement	203
	Form 593 – Real Estate Withholding Tax Statement	205
	Form 3501 – Employer Child Care Program/Contribution Credit	207
	Form 3503 – Natural Heritage Preservation Credit	209
	Form 3506 – Child and Dependent Care Expenses	210
	Form 3507 – Prison Inmate Labor Credit	215
	Form 3510 – Credit for Prior Year Alternative Minimum Tax – Individuals or Fiduciaries	216
	Form 3521 – Low-Income Housing Credit	219
	Form 3523 – Research Credit	222
	Form 3526 – Investment Interest Expense Deduction	226
	Form 3527 – New Jobs Credit	227
	Form 3540 – Credit Carryover Summary	228
	Form 3546 – Enhanced Oil Recovery Credit	231
	Form 3547 – Donated Agricultural Products Transportation Credit	232
	Form 3548 – Disabled Access Credit for Eligible Small Businesses	233
	Form 3553 – Enterprise Zone Employee Credit	234

Form 3800 – Tax Computation for Certain Children Under Age 14 with Investment Income	235
Form 3801 – Passive Activity Loss Limitations.....	237
Form 3801-CR – Passive Activity Credit Limitations	244
Form 3803 – Parents’ Election to Report Child’s Interest and Dividends	248
Form 3805E – Installment Sale Income	250
Form 3805P – Additional Taxes On Qualified Plans (Including IRAs) and Other Tax-Favored Accounts.....	253
Form 3805V – Net Operating Loss (NOL) Computation and NOL and Disaster Loss Limitations – Individuals, Estates, and Trusts.....	255
Form 3805Z – Enterprise Zone Deduction and Credit Summary.....	267
Form 3806 – Los Angeles Revitalization Zone Deduction and Credit Summary	271
Form 3807 – Local Agency Military Base Recovery Area Deduction And Credit Summary	274
Form 3808 – Manufacturing Enhancement Area Credit Summary	277
Form 3809 – Targeted Tax Area Deduction And Credit Summary	279
Form 3885A – Depreciation and Amortization Adjustments	282
Form 5805 – Underpayment of Estimated Tax by Individuals and Fiduciaries	286
Form 5805F – Underpayment of Estimated Tax by Farmers and Fishermen.....	294
Form 5870A – Tax on Accumulation Distribution of Trusts.....	296
Form 8886 – Reportable Transaction Disclosure Statement	306
STCGL – Short-Term Capital Gains/Loss Transaction.....	312
LTCGL – Long-Term Capital Gains/Loss Transaction.....	313
Authentication Record	314
Statement Record	315
Summary Record	316
Recap Record	318
Section 13 Example of Transmission Sequence.....	319

Section 1 Introduction

1.1 Welcome

Thank you for your participation in California Franchise Tax Board's e-file Program. We are pleased to welcome you back and thank you for your support. If you are new to our program, welcome aboard and thank you for joining our team.

This publication is designed to provide Software Developers and Transmitters the technical information they need to participate in our program. It outlines the data communication procedures, transmission formats, characters sets, validation criteria, error codes, and record layouts for e-filing California individual income tax returns. It also details the format of statement records, explains the Acknowledgement File, defines the electronic signature options, and provides examples of return and attachment sequences.

This is one of three e-file publications you will need to be a successful participant in the California Individual e-file Program. The other publications you will need are:

- 2010 e-file Handbook for Authorized e-file Providers of California Income Tax Returns (FTB Pub. 1345).
- 2010 Test Package for e-file of California Individual Income Tax Returns (FTB Pub. 1436).

1.2 e-file Calendar – Taxable Year 2010

November 15, 2010	FTB Begins Accepting Test Transmissions (PATs Testing) Testing will begin upon release of the <i>Test Package for e-file of Individual Income Tax Returns</i> (FTB Pub. 1436).
January 3, 2011	First Day to Transmit Live Returns
April 15, 2011*	Last Day to Transmit Timely-Filed Returns California state personal income tax returns have an automatic six-month extension date for timely filing. All taxes owed must be paid by April 15. If the balance due is not paid by April 15, penalties and interest will apply. *Due to the federal Emancipation Day holiday on April 15, 2011, tax returns or payments due by this date, and received on April 18, 2011, will be considered timely.
April 22, 2011	Last Day to Retransmit Rejected Timely-Filed Returns
April 30, 2011	FTB Stops Accepting Test Transmissions
October 17, 2011	Last Day to Transmit Returns in Legacy Format
October 24, 2011	Last Day to Retransmit Rejected Returns in Legacy Format
December 30, 2011	Last Day for EROs and Transmitters to Retain Acknowledgment File Material for Returns e-filed in 2011 Remember: For each return an ERO files, the ERO must retain the return for four years from the due date of the return or for four years from the date the return is filed, whichever is later. If the ERO uses either the <i>California e-file Return Authorization for Individuals</i> (form FTB 8453) or the <i>California e-file Signature Authorization for Individuals</i> (form FTB 8879), they must keep the form with the return for the same period of time.

1.3 Where Can I Get More Information?

FTB Restricted e-file Directory

FTB's Restricted e-file Directory is an online directory of advanced draft technical e-file information targeted towards electronic filing participants who develop software & transmit returns. The e-file Restricted Directory is a secure site located on our website at:

<http://www.ftb.ca.gov/efileSRD>

Access to this directory requires a password. Contact the e-file Coordinator to get more information about access to this site.

For e-file assistance and information please visit the Tax Professional's area of our website or contact our e-Programs Customers Service Unit:

website: ftb.ca.gov

e-Programs Customer Service Unit:

Phone: 916.845.0353

Fax: 916.845.0287

Email: e-file@ftb.ca.gov

Available Monday through Friday, between 8 a.m. and 5 p.m.

Send comments or suggestions regarding the California e-file Program or this publication to:

e-file Coordinator, MS F284

Franchise Tax Board

PO Box 1468

Sacramento CA 95812-1468

Phone: 916.845.6425

Fax: 916.845.5340

Email: e-file.coordinator@ftb.ca.gov

Assistance for persons with disabilities: We comply with the Americans with Disabilities Act. Persons with hearing or speech impairments please call TTY/TDD 800.822.6268.

1.4 What's New for Taxable Year 2010?

Individual e-file/MeF – Phase II

FTB implemented Phase 1 of Individual e-file/MeF in concurrence with the Internal Revenue Service (IRS) in February of 2010 adding the 540 return, along with 15 supporting forms and schedules.

We are continuing with our transition to MeF with our planned implementation of Phase II in January of 2011, which will add the 540NR, 540NRS and 18 more supporting forms and schedules. Draft schemas for tax year 2010 have been posted to our [e-file Restricted Directory](#). The Restricted Directory contains the latest published schemas and other technical information related to our MeF program.

In addition, unlike our legacy process, the MeF portion of our e-file program will not shut down after October 15th, but will continue year around and support previous year e-filing, once the new production year is implemented in January.

For more information about our MeF program, please also refer to FTB Pub. 1346X, *2010 California XML Individual e-file Guide for Software Developers and Transmitters*.

Note: Participation in our XML e-file program does *not* require you to separately register with us or establish a separate SWIFT mailbox.

New Registration for Taxpayers and Businesses using certain FTB Online Services

Starting November 4, 2010, taxpayers and tax representatives no longer use the taxpayer's Customer Service Number (CSN) to view MyFTB Account information. They now go through a one-time registration process to select their own user name and password to use in place of the current SSN and CSN combination. For more information visit: http://www.ftb.ca.gov/online/Access_Your_Account/index.asp.

Web Pay for Businesses

Businesses can make payments electronically at **Franchise Tax Board's** website with Web Pay. After a one-time online registration, corporations, partnerships and Limited Liability companies (LLCs) can make an immediate payment or schedule payments up to a year in advance. For more information, go to ftb.ca.gov and search for **Web Pay**.

Forms and Schedule Changes

See Section 1.6 for detailed listing of changes to forms and schedules by release date.

Error Codes

Modifications to error codes are marked in color.

1.5 Reminders

Mandatory e-file

California law requires individual income tax returns prepared by certain income tax preparers to be e-filed unless the return cannot be e-filed due to reasonable cause. Reasonable cause includes a taxpayer's election to opt-out (choose not to e-file).

If you prepared more than 100 California individual income tax returns in any calendar year beginning January 1, 2003 or after and in the following calendar year prepare one or more using tax preparation software, then you must e-file all acceptable returns in that following year and all subsequent calendar years thereafter.

To learn more about this important law, refer to Section 2.4 of the *2010 e-file Handbook* (FTB Pub 1345) and visit our website at ftb.ca.gov and search for: mandatory e-file.

Mandatory Individual Electronic Funds Transfer (EFT)

Individuals are required to remit all payments electronically once they make an estimate or extension payment exceeding \$20,000 or you file an original tax return with a total tax liability over \$80,000 for any taxable year that begins on or after January 1, 2009.

Once they meet this threshold, all subsequent payments regardless of amount, tax type, or taxable year must be remitted electronically. The first payment that would trigger the mandatory e-pay requirement does not have to be made electronically. Individuals that do not send the payment electronically will be subject to a one percent noncompliance penalty.

Electronic payments can be made using Web Pay on Franchise Tax Board's (FTB's) website, electronic funds withdrawal (EFW) as part of the e-file return, or your credit card. For more information or to obtain the waiver form, go to ftb.ca.gov and search for **mandatory e-pay**.

Business e-file

FTB offers e-filing for Corporations, Partnerships and Limited Liability Companies filing **original or superseded** Forms 100, 100S, 100W, 565 or 568, plus certain accompanying forms and schedules. **In January 2011, we will begin accepting Form 100X, Amended Corporation Franchise or Income Tax Return, that will allow Corporations to e-file Amended returns, for taxable year beginning on or after January 1, 2010.**

For more information about our business e-file program refer to FTB Publication 1346B, *Business e-file Guide for Software Developers and Transmitters*, or visit our website at ftb.ca.gov and search for business e-file*.

*Draft schemas and other business e-file information is posted regularly to our e-file Restricted Directory at <http://www.ftb.ca.gov/efileSRD>.

International ACH Transactions (IAT)

To comply with the new NACHA regulations regarding International ACH Transactions (IAT), FTB will not accept requests for direct deposit of refund (DDR) or electronic funds withdrawal (EFW) in association with financial institutions outside of the territorial jurisdiction of the United States. (The territorial jurisdiction of the United States includes all 50 states, U.S. territories, U.S. military bases and U.S. embassies in foreign countries.)

If a taxpayer requests a DDR or an EFW (for their balance due or for future estimated tax payments), the applicable following question should be presented to the taxpayer to determine if a financial transaction qualifies as an IAT:

DDR: Will the funds be received by a financial institution outside of the territorial jurisdiction of the U.S.?

EFW: Will the funds originate from a financial institution outside of the territorial jurisdiction of the U.S.?

An answer of yes will indicate an IAT transaction and therefore a DDR or EFW option should not be allowed by the software.

For taxpayers due a refund, the taxpayer will be issued a paper check in lieu of the DDR. For taxpayers who are requesting an EFW, please direct them to one of our other payment options, which are listed in the instructions of our forms FTB 8453 or 8453-OL. You can also go to our website at ftb.ca.gov and search for: payment options.

Refund Splitting

Taxpayers have the option of splitting their refund made by Direct Deposit (DDR) in up to two accounts. Taxpayers requesting their refund be split must request the total refund amount be electronically deposited between the two accounts. Taxpayers cannot receive part of their refund by DDR and part by paper check.

Important Note: If a taxpayer chooses to split their direct deposit (DDR) and requests an electronic funds withdrawal (EFW) for estimated tax payments on the same return, the EFW will take place from the first bank account listed.

Verifying Banking Information

To avoid DDRs or EFWs being returned by taxpayer's banks, we encourage the use of double entry or other techniques that require the taxpayer double-check the entered bank account and routing number information. This will help ensure the accuracy of the information that is entered or imported from previous requests, return filings, etc.

PATS

FTB does not require you to use a specific set of state return scenarios. Instead you are required to supply your own test returns that reflect the forms, schedules and features your software supports. FTB provides a list of general conditions that must be followed within the returns. All required test returns must be accepted with no rejects before the software will be considered for acceptance. For more details about our PATS process, look for the release of our Publication 1436 in November 2010.

Separate e-file Participant Registration not Required

FTB does not require e-file providers to submit a separate enrollment application for authorization to e-file individual or business tax returns. Providers approved in the IRS Electronic Filing (e-file) Program are automatically enrolled in the California e-file Program. In addition, we automatically receive any updates that you make to your IRS account. For more information, visit our website at ftb.ca.gov and search for e-file enrollment.

Registered Domestic Partner (RDP) Filing

Effective for taxable years beginning on or after January 1, 2007, RDPs under California law must file their California income tax returns using either the married/RDP filing jointly, or married/RDP filing separately filing status. RDPs will have the same legal benefits, protections, and responsibilities as married couples unless otherwise specified.

For purposes of California income tax, references to a Spouse/RDP, a husband, or a wife also refer to a California Registered Domestic Partner (RDP), unless otherwise specified. When we use the initials (RDP) they refer to both a California Registered Domestic "Partner" and a California Registered Domestic "Partnership", as applicable. For more information on RDPs, get FTB Pub. 737, Tax Information for Registered Domestic Partners.

RDP's may e-file their CA return by checking the RDP Indicator (contained in the return record layouts) and by including any combination of the following information with the state return filing:

- 0, 1, or 2 attached federal returns
- None, or 1 RDP Worksheet* (See Schedule RDP Worksheet record layout)

* RDP Worksheet is contained in FTB Publication 737.

Same Sex Married Couples (SSMC) Filing

Effective for taxable years beginning on or after June 16, 2008, eligible SSMCs under California law must file their California income tax returns using either the married/RDP filing jointly or married/RDP filing separately filing status. For more information on SSMCs, get FTB Pub. 776, Tax Information for Same Sex Married Couples.

SSMC's can e-file their CA return by using the SSMC Indicator (contained in the return record layouts) and by including any combination of the following information with the state return filing:

- 0, 1, or 2 attached federal returns
- None, or 1 SSMC Worksheet* (See new Schedule SSMC Worksheet record layout)

* SSMC Worksheet is contained in FTB Publication 776

Subscription Services

Subscription Services is our free automated service providing you important information by email. You can choose from a variety of topics including:

- Tax News
- E-file News
- Information on Law and Legislation
- And much more

You can add or discontinue your subscription at anytime. For more information, go to our website at ftb.ca.gov and search for Subscription Services.

e-Signature Program

We offer the same PIN methods available from the IRS: the Self-Select PIN, the Practitioner PIN, and the ERO PIN.

To facilitate the e-Signature Program the following record and forms are used:

- Authentication Record – Used to transmit electronic signature and authentication information with an e-filed return.
- **2010** *California e-file Signature Authorization for Individuals* (form FTB 8879) – Used to record and print taxpayer and tax preparer/ERO signature information when a return is signed electronically.
- **2010** *California e-file Payment Record for Individuals* (form FTB 8455) – Used to record and print payment information when a return is signed electronically.

All signature methods, including pen-on-paper using FTB 8453/8453-OL, will be accepted for all California e-file return types (Form 540, 540 2EZ, 540NR, and 540NRS). To learn more about this program, refer to Section 3 of this publication.

DDR/EFW Indicator

This indicator makes it clear what banking transactions are being requested. Use the indicator on the return form (Field 0466) to identify a request for Direct Deposit of Refund (DDR) or Electronic Funds Withdrawal (EFW) of the current year balance due. **Leave the indicator blank if the only banking transaction is an EFW for Estimated Tax Payments withdrawal.** For a DDR or EFW of the current year refund or balance due to occur, the indicator must be present.

Estimate Payment(s) Request with e-file Return

e-file provides the ability to send a schedule of electronic funds withdrawal requests for estimated tax payments as part of the e-file return transmission. The entries (fields) for the dates and amounts of the estimate payments will be contained in the return form record and will be provided to the taxpayer on their form, FTB 8453, FTB 8453-OL or FTB 8455.

Customer Service Number (CSN)

~~Our CSN program no longer applies to online e-filers. Online e-filers do not need this number to e-file their return and EROs do not need it to e-file their clients' returns. However, the CSN is required as the authentication key for using some of our online services. To use these services on your client's behalf, you will need their permission and their CSN. We encourage you to check out these services and recommend them to your clients. See below for a description of these services.~~

~~Taxpayers and their authorized representatives can obtain their CSN by visiting our website at ftb.ca.gov and searching for CSN.~~

Online Services

The following online options are available for taxpayers who need to conduct business with FTB. We encourage you to integrate access to these services into your product.

MyFTB Account

This service allows taxpayers and their authorized representatives to view current year payment activity, the total balance due on the account, up to 25 estimated payments, ~~and~~ tax year summaries (tax computation) with payments applied, ~~California wage. In addition, Wage and withholding information, and FTB-issued Forms 1099G and 1099INT information is available. Taxpayers can also use MyFTB Account to update their mailing address and phone number.~~ Visit: <http://www.ftb.ca.gov/online/myacct/index.asp> to access this service. ~~The taxpayer's unique SSN/CSN combination is required for authentication.~~

Electronic Installment Agreement

This service simplifies and speeds up the process of applying for an installment agreement. Taxpayers complete the application in a secure section of our website. We instantly send them confirmation that we received the application, including a 10-digit confirmation number that they can use to check the status of their request. If we accept the application, we will notify them within 30 days. Currently, this service is for taxpayers' use only. See <http://www.ftb.ca.gov/online/eia/index.asp> for more information.

Web Pay

Taxpayers can use Web Pay, our online payment service, to make their return payment, pay their tax bills or make extension or estimated tax payments. The process is similar to arranging an online bill payment. Taxpayers enter their account information, the kind of payment they're making, the amount of the payment, and the date they want the payment made. We'll deduct the specified amount on the date they indicate. See <http://www.ftb.ca.gov/online/webpay/index.asp> for more information.

FTB 8453/8453-OL and 8879

The taxpayer, ERO, and paid preparer must sign forms, FTB 8453, FTB 8453-OL, or FTB 8879 prior to the transmission of the e-file return. **Do not mail these forms to FTB. Retain them in the taxpayer's or ERO's records along with other copies of the returns and forms, as required.**

Planned System Maintenance Schedule

We reserve Tuesday mornings from 5:00 a.m. – 6:00 a.m. PST for scheduled system maintenance. We plan to consolidate all non-critical maintenance activity into this window. If you receive a transmission error during this time, please try again after 6:00 a.m., PST. We will notify you via email whenever our system is down, or plans to be down, outside the normal maintenance window for longer than one hour.

State Employer Identification Number (SEIN)

The SEIN consists of all characters from box 15 of the taxpayer's Form W-2. This entry can be up to 16 positions long. We will accept any character in this field, including numbers, alpha characters, spaces, dashes, and other punctuation marks or symbols. Enter the information exactly as it appears in box 15. If box 15 is blank, leave the e-file field blank.

The 2-position (alpha only) field preceding the SEIN must contain the two-letter state abbreviation.

Test Returns

Be sure not to send test returns to the **production** e-file System.

1.6 Technical Changes

General Information

12/9/10

Narrative

Substantive and technical changes made since the 11/8/10 Second Draft, are marked in **blue**.

Record Layouts

Substantive changes since the 11/8/10 Second Draft are noted in **blue** with “12/9” in the column “2010 Chg.” Non-substantive changes are noted in **blue**, but not marked in “2010 Chg.” Annual updates to dates (e.g., changing 2009 to 2010) may not be marked in **blue**.

11/8/10

Narrative

Substantive and technical changes made since the 9/29/10 First Draft, are marked in **green**.

Record Layouts

Substantive changes since the 9/29/10 First Draft are noted in **green** with “11/8” in the column “2010 Chg.” Non-substantive changes are noted in **green**, but not marked in “2010 Chg.” Annual updates to dates (e.g., changing 2009 to 2010) may not be marked in **green**.

9/29/10

Narrative

To help you easily locate changes from the 2009 specifications, substantive and technical changes as of **09/29/10** are marked in **red**.

Record Layouts

Substantive changes are noted in **red** in the column “2010 Chg.” Non-substantive changes are noted in **red**, but not marked in “2010 Chg.” Annual updates to dates (e.g., changing 2009 to 2010) may not be marked in **red**.

1.7 What's Changed

Changes as of 12/9/10

The following error codes have been modified since the last release:

- Error codes 538, 556, and 564

Form 540

- Modified:
 - **Fields 0306, 0311: Changed Field Length**

Form 540NR

- Modified:
 - **Fields 0306, 0311: Changed Field Length**

Schedule CA (540)

- Added:
 - **Field 0790: Self Emp. Health Insurance – Subtractions**

- Deleted:
 - Field 0625: IRA Deduction – Subtractions

Schedule CA (540NR)

- Added:
 - Field 0790: Self Emp. Health Insurance – Subtractions
- Deleted:
 - Field 0625: IRA Deduction – Subtractions

Schedule P (540)

- Modified:
 - Fields 0730, 0790, 0850, 0910: Changed Field Length

Schedule P (540NR)

- Modified:
 - Fields 0730, 0790, 0850, 0910: Changed Field Length

Schedule RDP

- Added:
 - Field 0045: Tax Exempt Interest – TP1
 - Field 0047: Tax Exempt Interest – TP2
- Modified:
 - Fields 0050, 0060, 0070: Changed Form Reference

Schedule SSMC

- Added:
 - Field 0045: Tax Exempt Interest – TP1
 - Field 0047: Tax Exempt Interest – TP2
- Modified:
 - Fields 0050, 0060, 0070: Changed Form Reference

Form 3506

- Deleted:
 - Field 0804: Smaller of Line 21 or Line 22
- Modified:
 - Field 0570: Changed Field Name
 - Fields 0802, 0808, 0810, 0820: Changed Form Reference
 - Fields 0830, 0840: Changed Field Name & Form Reference
 - Fields 0850, 0855: Changed Form Reference
 - Field 0860: Changed Field Name & Form Reference
 - Field 0950: Changed Field Name

Form 3806

- Added:
 - Field 0327: Total Credit

- Field 0407: Total Credit
- Field 0487: Total Credit

Form 8886

- Modified:
 - Fields 0290, 0360: Changed Field Type & Field Description

Changes as of 11/8/10

Form 540

- Added:
 - Field 0437: Arts Council Fund
 - Field 0438: CA Police Activities League Fund
 - Field 0439: CA Veterans Homes Fund
 - Field 0440: Safely Surrendered Baby Fund
- Modified:
 - Field 0341: Changed Field Description (Deleted literal “3549A” added in 1st Draft)

Form 540NR

- Added:
 - Field 0437: Arts Council Fund
 - Field 0438: CA Police Activities League Fund
 - Field 0439: CA Veterans Homes Fund
 - Field 0440: Safely Surrendered Baby Fund
- Modified:
 - Field 0341: Changed Field Description (Deleted literal “3549A” added in 1st Draft)

Form 540NRS

- Added:
 - Field 0437: Arts Council Fund
 - Field 0438: CA Police Activities League Fund
 - Field 0439: CA Veterans Homes Fund
 - Field 0440: Safely Surrendered Baby Fund

Form 540 2EZ

- Added:
 - Field 0437: Arts Council Fund
 - Field 0438: CA Police Activities League Fund
 - Field 0439: CA Veterans Homes Fund
 - Field 0440: Safely Surrendered Baby Fund

Schedule CA (540)

- Added:
 - Field 0065: Tax Exempt Interest
- Modified:
 - Fields 0040, 0050, 0060: Changed Form Reference

Schedule CA (540NR)

- Added:
 - Field 0065: Tax Exempt Interest
- Modified:
 - Fields 0040, 0050, 0060, 0062, 0064: Changed Form Reference

Schedule P (540)

- Added:
 - Field 0704: New Home or First Time Buyer - Code
- Modified:
 - Field 0705: Changed Field Name

Schedule P (540NR)

- Added:
 - Field 0704: New Home or First Time Buyer - Code
- Modified:
 - Field 0705: Changed Field Name

Form 593

- Modified:
 - Field 0010: Changed Field Name (Added strikethrough)

Form 3501

- Added:
 - Fields 0145, 0335: Total Credit Assigned (Not used)
- Modified:
 - Fields 0150 – 0180, 0335: Changed Form Reference

Form 3503

- Added:
 - Field 0085: Total Credit Assigned (Not used)
- Modified:
 - Field 0080: Changed Form Reference
 - Field 0090: Changed Field Name

Form 3506

- Modified:
 - Field 0570: Changed Field Name

Form 3510

- Modified:
 - Field 0120: Changed Field Name

Form 3527

- New Record Layout due to re-design of form

Form 3546

- Added:
 - Field 0085: Total Credit Assigned (Not used)
- Modified:
 - Field 0080: Changed Form Reference

Form 3547

- Added:
 - Field 0115: Total Credit Assigned (Not used)
- Modified:
 - Field 0110: Changed Form Reference

Form 3548

- Added:
 - Field 0105: Total Credit Assigned (Not used)
- Modified:
 - Field 0100: Changed Form Reference

Form 3805V

- Modified:
 - Field 0890: Changed Field Description (Updated acceptable valid disaster code entries)

Form 3805Z

- Added:
 - Fields 0325, 0395: Total Credit Assigned (Not used)
- Modified:
 - Fields 0290, 0300, 0330 – 0370, 0400 – 0420: Changed Form Reference

Form 3806

- Modified:
 - Fields 0510: Changed Form Reference

Form 8886

- Modified:
 - Field 0230: Changed Field Type

Changes as of 9/29/10**Form 540**

- Added:
 - Field 0047: Taxpayer Date of Birth
 - Field 0068: Spouse/RDP Date of Birth
 - Field 0590: Taxpayer email address

- Deleted:
 - Field 0442: CA Military Family Relief Fund
 - Field 0444: CA Ovarian Cancer Research Fund
 - Field 0445: Municipal Shelter Spray-Neuter Fund
 - Field 0447: ALS/Lou Gehrig's Disease Research Fund
- Modified:
 - Field 0341: Changed Field Description

Form 540NR

- Added:
 - Field 0047: Taxpayer Date of Birth
 - Field 0068: Spouse/RDP Date of Birth
 - Field 0590: Taxpayer email address
- Deleted:
 - Field 0442: CA Military Family Relief Fund
 - Field 0444: CA Ovarian Cancer Research Fund
 - Field 0445: Municipal Shelter Spray-Neuter Fund
 - Field 0447: ALS/Lou Gehrig's Disease Research Fund
- Modified:
 - Field 0341: Changed Field Description
 - Field 0363: Changed Field Name
 - Field 0374: Changed Field Name
 - Field 0450: Changed Form Reference

Form 540NRS

- Added:
 - Field 0047: Taxpayer Date of Birth
 - Field 0068: Spouse/RDP Date of Birth
 - Field 0590: Taxpayer email address
- Deleted:
 - Field 0442: CA Military Family Relief Fund
 - Field 0444: CA Ovarian Cancer Research Fund
 - Field 0445: Municipal Shelter Spray-Neuter Fund
 - Field 0447: ALS/Lou Gehrig's Disease Research Fund
- Modified:
 - Field 0450: Changed Form Reference

Form 540 2EZ

- Added:
 - Field 0047: Taxpayer Date of Birth
 - Field 0068: Spouse/RDP Date of Birth
 - Field 0590: Taxpayer email address
- Deleted:

- Field 0442: CA Military Family Relief Fund
- Field 0444: CA Ovarian Cancer Research Fund
- Field 0445: Municipal Shelter Spray-Neuter Fund
- Field 0447: ALS/Lou Gehrig's Disease Research Fund

Schedule RDP

- Deleted:
 - Field 0065: Taxable Interest – Adjustments
 - Field 0565: Total – Adjustments
 - Field 1060: Total – Adjustments

Schedule SSMC

- Deleted:
 - Field 0065: Taxable Interest – Adjustments
 - Field 0565: Total – Adjustments
 - Field 1060: Total – Adjustments

Schedule CA (540NR)

- Deleted:
 - Field 0622: Total Expense – Total
 - Field 0623: Total Expense – CA
 - Field 0644: Tuition and Fees Deduction – Total
 - Field 0646: Tuition and Fees Deduction – CA
 - Field 0653: Domestic Production Activities Deduction – Total
 - Field 0654: Domestic Production Activities Deduction – CA
 - Field 0664: Health Savings Account Deduction – Total
 - Field 0666: Health Savings Account Deduction – CA

Schedule HOH/Form FTB 4803e

- Modified:
 - Fields 0012, 0016, 0018, 0019, 0040, 0050, 0060, 0070, 0115, 0122, 0126, 0129, 0130, 0225: Changed Form Reference
 - Fields 0136, 0138, 0150, 0160, 0170, 0180: Removed parenthesis from Form Reference

Form W-2

- Modified:
 - Fields 0242, 0252, 0257, 0260: Changed Field Description
 - Field 0270: Changed Field Description
 - Fields 0270, 0272: Added Statement Symbols (*, +) to Field Numbers

Form 592-B

- Added:
 - Field 0035: DBA
 - Field 0300: Total Backup Withholding
- Modified:
 - Field 0010: Changed Field Name
 - Field 0070: Changed Field Name
 - Fields 0210 - 0290: Changed Form Reference

Form 593

- Added:
 - Field 0105: Business Name
- Modified:
 - Field 0010: Changed Field Name
 - Field 0090: Changed Field Name
 - Fields 0150 - 0200: Changed Form Reference

Form 3507

- Deleted:
 - Field 0090: Carryover of Disallowed Credit to Future Years

Form 3521

- Added:
 - Field 0275: Total Credit Assigned (Not used)
- Modified:
 - Field 0020: Changed Type & Field Description
 - Field 0270: Changed Form Reference
 - Field 0280: Changed Field Name

Form 3523

- Added:
 - Field 0525: Total Credit Assigned (Not used)
- Modified:
 - Field 0520: Changed Form Reference

Form 3800

- Modified:
 - Changed Form Name

Form 3806

- Added:
 - Fields 0325, 0405, 0485: Total Credit Assigned (Not used)
- Modified:
 - Fields 0290, 0300, 0330, 0350, 0370, 0380, 0410, 0430, 0450, 0460, 0490, 0510: Changed Form Reference

Form 3807

- Added:
 - Fields 0405, 0525: Total Credit Assigned (Not used)
- Modified:
 - Fields 0360, 0370, 0410, 0420, 0440, 0480, 0490, 0530, 0540, 0560: Changed Form Reference

Form 3808

- Added:
 - Field 0275: Total Credit Assigned (Not used)
- Modified:
 - Fields 0230, 0240, 0280, 0290, 0310: Changed Form Reference

Form 3809

- Added:
 - Fields 0365, 0485: Total Credit Assigned (Not used)
- Modified:
 - Fields 0320, 0330, 0370, 0380, 0400, 0440, 0450, 0490, 0500, 0520: Changed Form Reference

Form 5805

- Deleted:
 - Fields 0751, 0752, 0753, 0754: Mental Health Tax
- Modified:
 - Field 0048: Changed Field Name
 - Field 0190: Changed Field Name
 - Fields 0706 – 0709: Changed Field Name
 - Fields 0710 – 0713: Changed Field Name & Form Reference
 - Fields 0714 – 0717: Changed Field Name
 - Fields 0721 – 0724: Changed Field Name & Form Reference
 - Fields 0725 – 0728: Changed Form Reference
 - Fields 0730 – 0750: Changed Field Name

Form 5805F

- Modified:
 - Fields 0010, 0020, 0023, 0026: Deleted “Not used” from Field Description
 - Field 0030: Changed Field Name
 - Field 0160: Changed Field Name

Form 8886

- Added:
 - Field 0691: Description of Other
- Deleted:
 - Field 0160: Transaction of Interest
 - Field 0701: Description of Other
- Modified:
 - Fields 0150, 0670, 0690, 0700: Changed Field Name

Section 2 e-file Program Information

2.1 General Information

e-filing ensures more accurate returns because e-file software and our e-file process verify certain aspects of the return before we accept it for processing. Because of these checks, e-file returns have the lowest error rate of all returns filed. In addition, taxpayers and tax practitioners know that we received their return because we send an acknowledgment for each e-file return.

Taxpayers must sign their returns before transmitting to FTB. Taxpayers may sign using the electronic signature options described in Section 3 or using the *California e-file Return Authorization for Individuals* (form FTB 8453) or *California Online e-file Return Authorization for Individuals* (form FTB 8453-OL). Your software must produce the appropriate forms or jurats before transmission.

You may transmit electronic return Forms 540, 540NR Long, 540NR Short, and 540 2EZ via the Internet, using our Secure Web Internet File Transfer system (SWIFT). With SWIFT, the structure and format of the e-file return transmissions and acknowledgements remain the same, however FTB uses a ZIP-archive file structure (files are compressed) for file transmissions and acknowledgements. In addition, a separate SWIFT User ID and Password is used to access your SWIFT mailboxes. For more information about SWIFT, refer to Section 5.

Once we receive a return, our e-file program checks the return information for completeness and accuracy. Each return in a batch is checked independently.

- If the return passes the checks, we will send it for regular processing and send you an acknowledgement (ACK) showing we accepted the return.
- If the return fails any of the checks, we will send you an ACK showing the error codes that identify the problem that caused our e-file program to reject the return. You must correct the errors and retransmit the return for processing. Refer to Section 8 for error code descriptions.

2.2 Differences Between the IRS and FTB e-file Programs

We follow the e-file program requirements found in IRS Pub 1345 and in IRS Revenue Procedure 2007-40, to the extent that they apply to our e-file Program.

- Transmit all state tax returns and attachments directly to FTB in Sacramento, California.
- Unlike the IRS, we allow ERO's and online filers to use a pen on paper signature method (Form FTB 8453 and 8453-OL) in addition to electronic signature methods.
- Do not send paper documents to FTB.
 - EROs must retain forms FTB 8453 and FTB 8879.
 - The taxpayer must retain forms W-2, W-2G, 1099-R, 592-B, 593-B, and 594 along with a complete copy of the return and form FTB 8453/FTB 8453-OL.
- We do not have an "offset" indicator.
- We do not accept substitute Forms W-2.

2.3 Definition of e-file Participants

A participant in California's e-file Program is an "Authorized FTB e-file Provider." The Authorized FTB e-file Provider categories are:

An **Electronic Return Originator (ERO)** originates the electronic submission of income tax returns. To be an ERO, you must:

- Be an accepted participant in the IRS's e-file Program.
- Receive an Electronic Filer Identification Number (EFIN) from the IRS.
- Pass our suitability check.

Intermediate Service Providers receive tax return information from an ERO (or from a taxpayer who files electronically using a personal computer, modem, and commercial tax preparation software), processes the tax return information, and either forwards the information to a Transmitter, or sends the information back to the ERO (or taxpayer).

Software Developers develop software for the purpose of formatting electronic tax return information according to FTB Pub. 1346, *e-file Specifications and Record Layouts for California Individual Income Tax Returns*; and/or transmitting electronic return information directly to FTB.

Transmitters transmit electronic tax return information directly to FTB.

The Authorized FTB e-file Provider categories are not mutually exclusive. For example, an ERO can, at the same time, be a Transmitter, Software Developer, or Intermediate Service Provider depending on the function(s) performed.

2.4 Memorandum of Agreement (MOA) Program

The purpose of the MOA Program is to establish written agreements between the FTB and those commercial e-file providers who request a presence on the FTB website. Based on eligibility and approval, the FTB will provide hyperlinks to the websites of certain commercial e-file providers from the FTB website. The FTB website will also include commercial e-file provider information as a public service to taxpayers and tax professionals.

If you are interested in participating in the FTB's MOA Program, please contact our MOA Program Coordinator at 916.845.7063.

2.5 Privacy and Confidentiality

You must abide by the provisions of Sections 17530.5, 22251 and 22253 of the Business and Professions Code, Section 1799a of the Civil Code, and Section 18621.7 of the Revenue and Taxation Code. This requires the FTB to approve only those electronic filing tax preparation forms and software that are compliant with the privacy and confidentiality provisions described in these Codes.

Section 3 e-Signature Information & Specifications

3.1 General Information

We accept electronic signatures for e-filed returns. We offer **most of** the same PIN methods available from the IRS: the Self-Select PIN method, the Practitioner PIN method and the ERO PIN.

All signature methods, including pen-on-paper using form FTB 8453 or 8453-OL, will be accepted for all California e-file return types (Forms 540, 540 2EZ, 540NR and 540NRS) throughout the duration of the e-file season.

a. Self-Select PIN method

The Self-Select PIN method is an option for taxpayers who enter their own electronic signature on the e-file return. This option is available for both self-prepared (online) and professionally prepared returns.

To sign using this method, the taxpayer(s) must:

- Review the appropriate jurat/disclosure statements for their filing situation;
- Enter a PIN consisting of any five numbers (except all zeros); and
- Enter a shared secret known to the FTB.

When taxpayers are married filing jointly, each taxpayer must complete these steps.

For California returns, the shared secret is the California AGI from the taxpayer's 2009 original California individual income tax return:

- Form 540 – Line 17
- Form 540A – Line 17
- Form 540 2EZ – Line 16
- Form 540NR – Line 32 (both long and short forms)

If the California AGI is a negative amount, the software must allow the taxpayer to enter the amount as a negative value. Refer to the Authentication Record in Section 12 for output requirements.

If taxpayers filed a joint return for 2009 and file separately for 2010, both will enter the same California AGI from the 2009 return. Do not divide the AGI between the taxpayers.

If taxpayers filed separate returns for 2009 and file jointly for 2010, they will each enter the California AGI from their respective returns. Do not combine the AGI from the two returns.

If the return is professionally prepared, the ERO must provide the taxpayer(s) access to the ERO's computer to complete the above process. In addition, the ERO must sign the return electronically using the ERO PIN (below).

Error Codes related to e-Signature and the Authentication Record (error codes 660-699) can be found in Section 8.

b. Practitioner PIN method

The Practitioner PIN method is an option for taxpayers who use an ERO to e-file their return. This option is only available for professionally prepared returns.

To sign using this method, the taxpayer(s) must:

- Review the appropriate jurat/disclosure statements for their filing situation;
- Select a PIN consisting of any five numbers (except all zeros); and
- Review and sign the *California e-file Signature Authorization for Individuals* (FTB 8879).

When taxpayers are married filing jointly, each taxpayer must complete these steps.

The ERO enters the taxpayer(s) PIN(s) as instructed on form FTB 8879 and must sign the return using the ERO PIN. The ERO retains form FTB 8879 for the statute of limitations period.

NOTE: The shared secret is not required when using this method.

c. The ERO PIN

EROs must use the ERO PIN when their client uses the Self-Select PIN or Practitioner PIN method to electronically sign their e-file return.

The ERO PIN is made up of two components:

- The ERO's six-digit electronic filer identification number (EFIN).
- Any five numbers (except all zeros).

d. Differences between the IRS & FTB e-Signature programs

We follow the IRS electronic signature specifications to the extent that they apply to our e-file Program. Key differences include:

- Shared secret – We require the original California AGI, rather than the federal AGI.
- Prior-year nonresidents – Taxpayers who filed a Form 540NR for taxable year 2009 *can* use any of the electronic signature methods.
- Prior-year non-filers – Taxpayers who did not file (or did not need to file) a 2009 California income tax return **cannot** sign using the Self-Select PIN method. These taxpayers must sign the *California e-file Return Authorization for Individuals* (FTB 8453 or 8453-OL) or use the Practitioner PIN method.
- Extension of time to file – We offer an automatic six-month extension of time to file California income tax returns. No form or signature is required.
- Returns filed after cut-off – Taxpayers who filed a Tax Year 2009 California tax return after November 15, 2010 will not be able to sign their Tax Year 2010 tax return using the Self-Select PIN method.

3.2 Taxpayer Eligibility Requirements

Practitioner PIN: All taxpayers are eligible to sign electronically using the Practitioner PIN method, providing the ERO follows the fraud prevention procedures described in FTB Pub 1345.

Self-Select PIN Method: Only taxpayers who filed a Tax Year 2009 California income tax return (Form 540, 540 2EZ, 540NR or 540NRS) on or before November 15, 2010 are eligible to use the Self-Select PIN method for their Tax Year 2010 return.

- If a taxpayer did not file a Tax Year 2009 California return, or was not required to file a Tax Year 2009 California return, they may still e-file by signing the *California e-file Return Authorization for Individuals* (FTB 8453 or 8453-OL) or by using the Practitioner PIN method.

3.3 California e-file Signature Authorization

Form FTB 8879, *California e-file Signature Authorization for Individuals*, is used to authorize an ERO to enter their client's PIN on their behalf. This form can also be used when the shared secret is not known or is unavailable.

The ERO will provide form FTB 8879 to the taxpayer, along with a copy of the completed tax return. Once the taxpayer reviews the return, they will select their PIN, record it on the form, and sign and date form. The ERO must receive the signed form before transmitting the return. The ERO must also retain form FTB 8879 for four years from the due date of the return, or four years from the date the return was filed, whichever is later.

EROs and taxpayers may exchange and retain these documents in either paper format or electronic format (e.g., fax, email, and web).

3.4 Authentication Record Guidelines

The Authentication Record in Section 12 must accompany every online return e-filed and every professionally prepared return that is signed using an electronic signature.

Notes:

- PIN Type Code – Field 0008
 - Enter **P** when the Practitioner PIN (FTB 8879) Method is used.
 - Enter **S** when the taxpayer enters their Self-Select PIN on a practitioner's computer.
 - Enter **O** for online returns signed with the Self-Select PIN method.
 - Enter **F** in this field when no PIN is used and the taxpayer signs form FTB 8453 or FTB 8453-OL.
- Jurat/Disclosure Code – Field 0045
 - Enter the code from the table in section 3.5.b, Jurat/Disclosure Guidelines, that corresponds to the taxpayer's situation.
- PIN Authorization – Field 0050
 - Enter **1** when the taxpayer enters his or her PIN.
 - Enter **2** when the ERO enters the primary taxpayer's PIN.
 - Enter **3** when the ERO enters the Spouse/RDP PIN.
 - Enter **4** when the ERO enters both taxpayers' PINs.
 - Leave this field *Blank* when no PIN is used and the taxpayer signs form FTB 8453 or FTB 8453-OL.

3.5 Jurat/Disclosure Guidelines

Software developers offering any of the electronic signature methods must provide the appropriate jurat/disclosure text based on the taxpayer's filing situation. The corresponding jurat/disclosure code must be entered in Field 0045 of the Authentication Record (refer to Section 12). Only the approved language in this publication may be used.

Taxpayers and EROs must be able to review the jurat/disclosure text before entering their signature(s) and related authentication information.

Software products intended for use by tax professionals must also provide functionality to produce an equivalent of the jurat/disclosure statement screen for taxpayers to review if they are using the Practitioner PIN method.

As with the IRS guidelines, we will provide the jurat/disclosure text selections, as well as the jurat/disclosure code versions A-D. The language for decedent and EFW returns is listed in the text selection portion, but not in the jurat/disclosure code versions.

a. Jurat entry field format guidelines

Field Name	Length	Field Description	Comments
Date signed	8	MMDDYYYY	Must convert to YYYYMMDD for Authentication record
Taxpayer's PIN	5	N	Cannot be all zeros
ERO PIN	11	N	First six positions = EFIN; Last five positions = any five numbers except all zeros
Money Fields	12	N	Whole dollars only

b. Jurat Disclosure Codes

Code	Title	Required Text Selections	Comments
A	Online—Self-Select PIN		
	Without EFW	P1, C1, T1	Prepared by: Taxpayer(s) Transmitted by: Transmitter or DFP Signatures: Taxpayer(s)—Self-Select PIN Shared Secret: Required
	If decedent return	P1, C1, T8, T1	
	With EFW	P1, C1, D1, T1	
B	Online—Using FTB 8453-OL		
	All instances	CA	Prepared by: Taxpayer(s) Transmitted by: Transmitter or DFP Signatures: Taxpayer(s)—FTB 8453-OL Shared Secret: Not required
C	ERO—Self-Select PIN		
	Without EFW	E1, P1, C1, T1	Prepared by: Preparer/ERO Transmitted by: ERO Signatures: Taxpayer(s)—Self-Select PIN ERO—ERO PIN Shared Secret: Required
	If decedent return	E1, P1, C1, T8, T1	
	With EFW	E1, P1, C1, D1, T1	
D	ERO—Practitioner PIN		
	Without EFW	E1, P1, C1, T6	Prepared by: Preparer/ERO Transmitted by: ERO Signatures: Taxpayer(s)—Practitioner PIN ERO—ERO PIN Shared Secret: Not required Note: Form FTB 8879 required.
	If decedent return	E1, P1, C1, T8, T6	
	With EFW	E1, P1, C1, D1, T6	
Blank	Paper Signature		
	All instances except Online	None	Prepared by: Preparer/ERO Transmitted by: ERO Signatures: Taxpayer(s), Preparer & ERO — FTB 8453 Shared Secret: Not required.

3.6 Jurat Language Text Selections

These selections are the only approved language for California returns. The software must provide the appropriate jurat text for the taxpayer's review before entering the electronic signature(s). Use the table in Section 3.5 to determine the appropriate selections based on the taxpayer's filing situation.

Jurat language text selection numbers match the latest IRS assignments. Selections the IRS has reserved or assigned to the ETD system are not used for California purposes.

c. Perjury Statement Selections

Selection P1: Use this selection for Self-Select PIN and Practitioner PIN methods.

Perjury Statement

Under penalties of perjury, I declare that I have examined this 2010 California income tax return, including any accompanying statements and schedules, and that, to the best of my knowledge and belief, the information is true, correct, and complete.

Selections P2 & P3: Not used.

d. Consent to Disclose Selections

Selection C1: Use this selection for Self-Select PIN and Practitioner PIN methods.

Consent to Disclosure

I consent to allow my Electronic Return Originator, Transmitter, or Intermediate Service Provider to send my return to the Franchise Tax Board (FTB). Additionally, I consent to allow the FTB to reply with an acknowledgment of receipt indicating whether or not my return was accepted, and, if rejected, the reason(s) for the rejection. If the processing of my return or refund is delayed, I authorize the FTB to disclose the reason(s) for the delay or when the refund was sent.

Selection C2: Not used.

Selection CA: Use this selection for Online returns with FTB 8453-OL.

Before you can transmit your return to the **[insert company name]** (and then the FTB), you must read and authenticate the Franchise Tax Board (FTB) "Consent to Disclosure" on the screen. This is a legal statement authorizing **[insert company name]** to process your return electronically.

Consent to Disclosure

I consent to my Intermediate Service Provider and/or my Transmitter sending my return to the FTB. I also consent to the FTB sending my Intermediate Service Provider and/or my Transmitter an acknowledgment of receipt of transmission and an indication of whether or not my return is accepted, and, if rejected the reason(s) for the rejection. If the processing of my return or refund is delayed, I authorize the FTB to disclose to my Intermediate Service Provider and/or Transmitter the reason(s) for the delay, or when the refund was sent.

By using this system to prepare and submit my tax return, I consent to the disclosure to the FTB of all information pertaining to my use of this system, including the Internet Provider address.

e. ERO Declaration

Selection E1: Use this selection and ERO PIN entry for Self-Select PIN and Practitioner PIN methods when an ERO transmits the return.

ERO Declaration

I declare that the information contained in this electronic tax return is the information furnished to me by the taxpayer. If the taxpayer furnished me a completed tax return, I declare that the information contained in this electronic tax return is identical to that contained in the return provided by the taxpayer. If the furnished return was prepared by a paid preparer, I declare that the paid preparer manually signed the return and that I have entered the paid preparer's identifying information in the appropriate portion of this electronic return. If I am also the paid preparer, under penalties of perjury, I declare that I have examined the above taxpayer's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

I have provided the taxpayer(s) with a copy of all forms and information that I will file with the FTB and I have followed all other requirements described in FTB Pub. 1345, 2010 e-file Handbook for Authorized e-file Providers.

ERO Signature

I am signing this Tax Return by entering my PIN below.

ERO's PIN _____
(enter EFIN plus 5 Self-Selected numerics)

f. Electronic Funds Withdrawal Consent Selections

Selection D1: Use this selection for Self-Select PIN and Practitioner PIN methods and when the taxpayer has selected Electronic Funds Withdrawal for the return payment and/or estimated tax payments.

Electronic Funds Withdrawal Consent

I authorize the Franchise Tax Board and its designated Financial Agent to withdraw the return payment and/or estimated tax payments as designated on my *California e-file Payment Record for Individuals* (form FTB 8455). If I have filed a joint return, this is an irrevocable appointment of the other Spouse/RDP as an agent to authorize an electronic funds withdrawal.

To cancel an electronic funds withdrawal, I must call the FTB at 916.845.0353 at least two working days before the date of the withdrawal.

I understand that if the FTB does not receive full and timely payment of my tax liability, I remain liable for the tax liability and all applicable interest and penalties.

Selections D2 & D3: Not used

g. Taxpayer Signature Selections

Selection T1: Use this selection for the Self-Select PIN method.

I am signing this Tax Return, and Electronic Funds Withdrawal Consent if applicable, by entering my Self-Select PIN below.

Taxpayer's PIN: _____ Date: _____

Taxpayer's Prior Year California
Adjusted Gross Income: _____

Spouse's/RDP's PIN: _____

Spouse's/RDP's Prior Year California
Adjusted Gross Income: _____

Selections T2, T3, T4 & T5: Not used.

Selection T6: Use this selection for the Practitioner PIN method (FTB 8879 required).

The taxpayer(s) and I have signed form FTB 8879. By entering the PIN(s) below, this Tax Return, and Electronic Funds Withdrawal Consent if applicable, is considered signed.

Taxpayer's PIN: _____ Date: _____

Spouse's/RDP's PIN: _____

Selection T7: Not used.

Selection T8: Use this selection for Self-Select PIN and Practitioner PIN methods and filing a Decedent Return. If both taxpayers are shown as decedents, display this selection twice.

Decedent Signature and Verification

Completion of this section indicates that I am requesting a refund of taxes overpaid by or on behalf of the decedent. Under penalties of perjury, I declare that I am the legal representative of the deceased taxpayer's estate or am entitled to the refund as the deceased's surviving relative or sole beneficiary under the provisions of the California Probate Code. I further declare that I have examined this return and, to the best of my knowledge and belief, it is true, correct, and complete. I will retain a copy of federal Form 1310, Statement of Person Claiming Refund Due a Deceased Taxpayer, or a copy of the death certificate with my copy of this return.

Name of person claiming refund (35 character limit)

Date: _____

Selection T9: Not used.

3.7 e-file Jurat/Disclosure Text – Codes A-D

Jurat/Disclosure Code A Text – Tax Year 2010 Online Using Self-Select PIN Method

Perjury Statement

Under penalties of perjury, I declare that I have examined this 2010 California income tax return, including any accompanying statements and schedules, and that, to the best of my knowledge and belief, the information is true, correct, and complete.

Consent to Disclosure

I consent to allow my Electronic Return Originator, Transmitter, or Intermediate Service Provider to send my return to the Franchise Tax Board (FTB). Additionally, I consent to allow the FTB to reply with an acknowledgment of receipt indicating whether or not my return was accepted, and, if rejected, the reason(s) for the rejection. If the processing of my return or refund is delayed, I authorize the FTB to disclose the reason(s) for the delay or when the refund was sent.

If required, insert statements T8 and/or D1 here.

I am signing this Tax Return, and Electronic Funds Withdrawal Consent if applicable, by entering my Self-Select PIN below.

Taxpayer's PIN: _____ Date: _____

Taxpayer's Prior Year California
Adjusted Gross Income: _____

Spouse's/RDP's PIN: _____

Spouse's/RDP's Prior Year California
Adjusted Gross Income: _____

Jurat/Disclosure Code B Text – Tax Year 2010
Online Using Form FTB 8453-OL

Before you can transmit your return to the **[insert company name]** (and then the FTB), you must read and authenticate the Franchise Tax Board (FTB) "Consent to Disclosure" on the screen. This is a legal statement authorizing **[insert company name]** to process your return electronically.

Consent to Disclosure

I consent to my Intermediate Service Provider and/or my Transmitter sending my return to the FTB. I also consent to the FTB sending my Intermediate Service Provider and/or my Transmitter an acknowledgment of receipt of transmission and an indication of whether or not my return is accepted, and, if rejected the reason(s) for the rejection. If the processing of my return or refund is delayed, I authorize the FTB to disclose to my Intermediate Service Provider and/or Transmitter the reason(s) for the delay, or when the refund was sent.

By using this system to prepare and submit my tax return, I consent to the disclosure to the FTB of all information pertaining to my use of this system, including the Internet Provider address.

Jurat/Disclosure Code C Text – Tax Year 2010
Self-Select PIN Method & ERO PIN

ERO Declaration

I declare that the information contained in this electronic tax return is the information furnished to me by the taxpayer. If the taxpayer furnished me a completed tax return, I declare that the information contained in this electronic tax return is identical to that contained in the return provided by the taxpayer. If the furnished return was prepared by a paid preparer, I declare that the paid preparer manually signed the return and that I have entered the paid preparer's identifying information in the appropriate portion of this electronic return. If I am also the paid preparer, under penalties of perjury, I declare that I have examined the above taxpayer's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

I have provided the taxpayer(s) with a copy of all forms and information that I will file with the FTB and I have followed all other requirements described in FTB Pub. 1345, 2010 e-file Handbook for Authorized e-file Providers.

ERO Signature

I am signing this Tax Return by entering my PIN below.

ERO's PIN _____
(enter EFIN plus 5 Self-Selected numerics)

Perjury Statement

Under penalties of perjury, I declare that I have examined this 2010 California income tax return, including any accompanying statements and schedules, and that, to the best of my knowledge and belief, the information is true, correct, and complete.

Consent to Disclosure

I consent to allow my Electronic Return Originator, Transmitter, or Intermediate Service Provider to send my return to the Franchise Tax Board (FTB). Additionally, I consent to allow the FTB to reply with an acknowledgment of receipt indicating whether or not my return was accepted, and, if rejected, the reason(s) for the rejection. If the processing of my return or refund is delayed, I authorize the FTB to disclose the reason(s) for the delay or when the refund was sent.

If required, insert statements T8 and/or D1 here.

I am signing this Tax Return, and Electronic Funds Withdrawal Consent if applicable, by entering my Self-Select PIN below.

Taxpayer's PIN: _____ Date: _____

Taxpayer's Prior Year California
Adjusted Gross Income: _____

Spouse's/RDP's PIN: _____

Spouse's/RDP's Prior Year California
Adjusted Gross Income: _____

Jurat/Disclosure Code D Text – Tax Year 2010
Practitioner PIN Method & ERO PIN

ERO Declaration

I declare that the information contained in this electronic tax return is the information furnished to me by the taxpayer. If the taxpayer furnished me a completed tax return, I declare that the information contained in this electronic tax return is identical to that contained in the return provided by the taxpayer. If the furnished return was prepared by a paid preparer, I declare that the paid preparer manually signed the return and that I have entered the paid preparer's identifying information in the appropriate portion of this electronic return. If I am also the paid preparer, under penalties of perjury, I declare that I have examined the above taxpayer's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

I have provided the taxpayer(s) with a copy of all forms and information that I will file with the FTB and I have followed all other requirements described in FTB Pub. 1345, 2010 e-file Handbook for Authorized e-file Providers.

ERO Signature

I am signing this Tax Return by entering my PIN below.

ERO's PIN _____
(enter EFIN plus 5 Self-Selected numerics)

Perjury Statement

Under penalties of perjury, I declare that I have examined this 2010 California income tax return, including any accompanying statements and schedules, and that, to the best of my knowledge and belief, the information is true, correct, and complete.

Consent to Disclosure

I consent to allow my Electronic Return Originator, Transmitter, or Intermediate Service Provider to send my return to the Franchise Tax Board (FTB). Additionally, I consent to allow the FTB to reply with an acknowledgment of receipt indicating whether or not my return was accepted, and, if rejected, the reason(s) for the rejection. If the processing of my return or refund is delayed, I authorize the FTB to disclose the reason(s) for the delay or when the refund was sent.

If required, insert statements T8 and/or D1 here.

The taxpayer(s) and I have signed form FTB 8879. By entering the PIN(s) below, this Tax Return, and Electronic Funds Withdrawal Consent if applicable, is considered signed.

Taxpayer's PIN: _____ Date: _____

Spouse's/RDP's PIN: _____

Section 4 Format of the e-file Return

Format all transmission data in ASCII formatted binary fields. The records must be variable length, unless otherwise noted. The return record transmission will consist of a series of logical records beginning with the Transmitter records, some number of logical returns and ending with a Recap record.

Logical block byte counts must not be present for ASCII transmissions.

Each logical record within a transmission must be preceded by two, four-byte fields. The first four-byte field is for a record byte count. This contains a count of the number of bytes within the logical record, including the four bytes for the counter itself, the Record Sentinel (****) and the Record Terminus Character (#). The second four-byte field will be the start of the record sentinel, which must be four asterisks (****).

Every logical record must have as its last significant byte the Record Terminus Character (#). Provisions have been made to allow for non-significant padding to exist following the Record Terminus Character (i.e., blanks may be added after the Record Terminus Character to fill up a physical block size). This is permitted to accommodate all the different computer systems being used to transmit data.

The end of the logical transmission will be signaled by the literal "RECAP" followed by the Recap data and then the Record Terminus Character (#).

The first records of a transmitted file (the TRANA and TRANB records) contain information regarding the Transmitter and the file format. The records comprising the tax returns being transmitted must follow these records. The last record of a transmitted file (the RECAP record) provides balancing counts of returns.

A tax return will consist of a variable number of variable length records. The formats of the logical record for each page of each form, schedule, etc., are specified in the Record Layouts.

Each logical record should contain all data fields pertaining to an entire form or schedule; or a logical part (i.e., PG01, PG02, or PG03 of a form or schedule; or a line of a statement).

The complete tax return must consist of all logical records pertaining to it in the following sequence example:

Form 540 Page 1, Form 540 Page 2, Form 540 Page 3, Form W-2, Form W-2G, Form 1099-R, California Schedules, California Forms, California Authentication Record, California Statements, IRS 1040 Return, IRS Schedules, IRS Forms, IRS Statements (if applicable) and California Summary.

All records must appear in the above sequence with the proper control information and the counts of the schedules and forms must balance to the Summary record or the return will be rejected.

The file should be unlabeled (no standard header or trailer records).

The data records of the return set must be in sequence. In multiple page forms, pages that do not contain data may be omitted, or may be present and "blank" (with only the Record ID and field/data items). Exception: a return must always have a PG01. In multiple instances of a form type, the Occurrence Number must be present and in ascending numeric sequence beginning with 01.

The first logical record for a tax return will include the tax period, return type, Declaration Control Number (DCN), and the Return Sequence Number (RSN). A return record consists of Form 540/NR/NRS/2EZ Page 1, Page 2 and Page 3, if applicable.

Do not confuse the DCN and the RSN. The DCN must contain the Electronic Filer Identification Number (EFIN) of the electronic filer who prepared or collected the return, even if the Transmitter assigns the DCN as a service to the electronic return preparer.

The RSN is a unique 16-digit number assigned by the Transmitter to each return within a return transmission. The RSN includes the Transmitter's ETIN and the date and sequence for that date of the transmitted return. The RSN consists of the following fields:

- ETIN of the Transmitter (5 numeric);
- Transmitters Use Code, determined by the Transmitter (2 numeric);
- Julian date of the transmission (3 numeric);
- Transmission Sequence Number for the given Julian date (2 numeric); and
- Sequential number assigned to the return (4 numeric).

The second series of records are the Withholding records (W-2, W-2G, 1099-R). The third series of records are the Schedule records. The fourth series of records are the Form records. The fifth series is the Authentication Record. Refer to Section 12 (Record Layouts) for the format of these records.

The sixth series of records are the Statement records. They can only be used when the number of data items exceeds the number that can be contained in the space provided on the printed form. The record layout must note "STMbnn" in the Field Description for fields allowing for the use of statements. If a statement is used, "STMbnn" should be entered for that field in the base return.

The seventh series of records is the IRS 1040 Return. This information is to be transmitted only if the taxpayer is required to file the 1040 with their 540 or 540NR return.

A Summary record will be the final record for each tax return. This record will contain electronic filer identification data and counts of the Forms, Schedules, and Statements included in the return.

4.1 File Format - Variable Length

California accepts the transmission of variable length records only. The variable record length option for transmitting tax return records (excluding the TRANA, TRANB and RECAP records) provides for the transmission of only key fields and significant data fields within a return record. Statement and Summary records must be transmitted in a fixed format because data must appear in the correct byte positions and is blank-filled when there is no data.

A "V" in the Record Type field of the initial Transmitter TRANA record indicates the variable format. The data field is preceded by the applicable Field Number shown in the specific record layout. The Field Number is enclosed within square bracket field delimiters ([]).

The beginning of record control information (Byte Count and Start of Record Sentinel) must be at the beginning of the record and the Record Terminus Character must be at the end of the record. The individual data fields need only contain the significant data (i.e. no leading zeroes or trailing spaces). The Summary and Statement records are not keyed to field numbers and must be full-length expanded records but must still be enclosed in field delimiters.

The following three symbols "[", "]" and "#" are reserved as delimiters and may not appear as data characters. The basic record would follow the format below.

nnnn****RECORD ID FIELD[first field number] DATA[next field number]DATA.....#

For variable length records the following data field conventions apply:

For **signed** and **unsigned** numeric fields, drop leading zeros (except for dates and percentage fields) and leading or trailing blanks. For negative values, the minus sign "-" must be present.

For **alphanumeric** fields, there cannot be leading blanks. Trailing blanks should also be dropped.

For fields defined as having **literal** values, only the literal value, including imbedded spaces, will be accepted.

Section 5 Transmitting Returns by Secure Web Internet Filing Transfer (SWIFT)

SWIFT is our secure, Internet-based method for the receipt of e-file return transmissions and the return of receipts and acknowledgements. SWIFT is the standard communication method for business e-file and individual e-file. This section provides information about the required data structures for transmitting individual e-file returns using the Secure Web Internet Transfer (SWIFT) system. General information about SWIFT is available at our website at:

http://www.ftb.ca.gov/professionals/taxnews/swift_faq.shtml

5.1 Transmitting via SWIFT Overview

California allows the state return to be transmitted independent of the federal return and does not require the federal return be accepted prior to the state return being transmitted. If the federal return is rejected and the state return is accepted, **DO NOT** retransmit the state return to California.

SWIFT allows batch transfer of returns files quickly and securely via the internet using HTTPS or FTPS. SWIFT utilizes secure mailboxes (“From FTB” and “To FTB”) that are accessed by you using your unique SWIFT User ID and Password. With SWIFT the structure and format of the e-file returns and acknowledgements remain the same and conform to the specifications and record layouts contained in this publication.

If you have a SWIFT User ID and password for transmitting business e-file returns you must obtain a separate user ID and password to transmit individual e-file returns. To obtain a SWIFT User ID and password or to get more information about accessing SWIFT for e-file, contact e-Programs Customer Service at 916.845.0353.

The following are some aspects of the SWIFT system to keep in mind.

- Transmitting returns via SWIFT requires use of a unique SWIFT User ID and password.
- Transmission files sent via SWIFT are compressed (in a ZIP-archive structure) and the ZIP file is uniquely named. Refer to sections 5.2 and 5.3 for more information on data and file compression and file naming conventions.
- In addition to standard acknowledgements, SWIFT also issues receipts to your “From FTB” mailbox, verifying our successful receipt of each transmission.
- SWIFT does not require you to retrieve your receipts or acknowledgements prior to transmitting new files, however, we encourage you to regularly download your receipts and acknowledgements.

5.2 Data and File Compression

FTB uses a ZIP-archive file structure for file transmissions. The transmissions themselves are compressed using the DEFLATE (#8) method with the “Normal” (default) algorithm setting.

SWIFT transmissions must conform to the ZLIB Compressed Data Format Specification v3.3 (RFC 1950) and the DEFLATE Compressed Data Format Specification v1.3 (RFC 1951). The internal data structure of compressed data must conform to operation-specific definitions (as defined within this document).

The following is an example of a typical transmission scenario:

1. Individual State e-file returns are prepared in the standard, proprietary e-file format. If applicable, copies of the corresponding Federal returns are included as well. All of the data is combined into a single (ASCII) text file called a **Transmission** (same as current modem transmission process).
2. This file is compressed into a single **Transmission** (ZIP) archive and uploaded to the SWIFT system by a transmitter.
3. FTB responds to each successfully received transmission by creating an XML-formatted **Receipt** response, which contains a unique, FTB-generated identifier known as the “Transmission Serial Number”. This receipt is made available to the appropriate transmitter for retrieval from within their SWIFT “FromFTB” mailbox. The receipt is not compressed since this single file is already very small in size.
4. After processing a successfully received transmission, FTB creates an Acknowledgement (ACK) response that references the specific transmission, all of the returns within, and their acceptances/rejections/specific errors/etc. This acknowledgement is made available to the appropriate transmitter for retrieval from within their SWIFT “FromFTB” mailbox.

Generally FTB creates ACK Files every 30 minutes. If you do not receive your ACK Files within two days or if you receive acknowledgments for returns that you did not transmit in the designated transmission, immediately contact the e-Programs Customer Service Unit at 916.845.0353 for assistance.

Once you receive the ACK File, match it to the original file transmitted. Any electronically transmitted return, which is not acknowledged by FTB, has NOT been accepted for processing, and must be resubmitted and acknowledged as accepted before it is considered a filed return.

If we reject the same return to you three times, please contact the e-Programs Customer Service Unit.

Refer to Section 6.6 for acknowledgement file specifications and record layouts.

5.3 SWIFT Transmission File Structure

Initial “inbound” individual e-file SWIFT Transmission files use the naming convention:
<Transmission ID> + “.zip”

Transmission ID - The transmission ID uniquely identifies a transmission and must be 11 characters long. To ensure the global uniqueness of a transmission ID, the following format is required (refer Table 1-1):

Table 1-1: Transmission ID Format

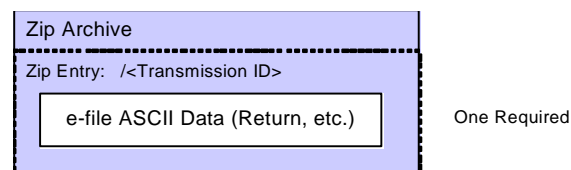
Element	Description
First 5 digits	ETIN
Next 3 digits	Julian date
Next 2 digits	Sequence number that uniquely identifies transmissions sent within a day for that ETIN.
Last 1 alpha character	Type of transmission - [T]est or [P]roduction.

For example, with a *Transmission ID* of “0013007312T”:

- “00130” = ETIN;
- “073” = Julian date;
- “12” = Unique identifier for file sent on given Julian date (Transmitter assigns);
- “T” = Transmission category (T= Test).

Figure 1-1 below shows the logical structure of transmissions supported by the SWIFT system, which is an “outer” ZIP file that contains one Individual e-file ASCII text data file.

Figure 1-1: Structure of Individual e-file SWIFT Transmission



e-file ASCII Data – An ASCII text document comprised of the return and other records that conform to the specifications and record layouts contained in this publication.

5.4 Receipt Response

The corresponding “outbound” individual e-file SWIFT Receipt Response file uses the naming convention:

<Transmission ID> + “. ” + <Transmission Serial #> + “R.xml”

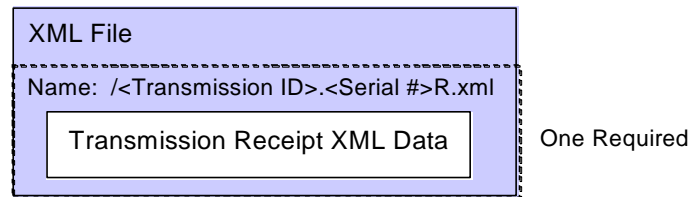
Receipt ID - The receipt ID uniquely identifies a transmission’s receipt and must be 16 characters long. To ensure the global uniqueness of a receipt ID, the following format is used (Refer to Table 1-2):

Table 1-2: Receipt ID Format

Element	Description
First 11 digits	Transmission ID (see Table 1-1).
Next character	Value separator - "."
Next 3 digits	Transmission Serial Number (FTB generated unique ID sent to the transmitter as a receipt).
Last 1 alpha character	Response Type - "R" (Receipt).

Receipts are XML documents created for each transmission that is successfully received by the SWIFT system (Refer to Figure 1-2). Once the receipt is generated it is then made available to the appropriate transmitter for retrieval from their SWIFT mailbox.

Reminder: A receipt acknowledges only the successful receipt of the transmission file by SWIFT. It is not an acknowledgement that the file was successfully processed or accepted by the e-file system.

Figure 1-2: Structure of Receipt Response

Receipt XML Data – An XML document that contains one SWIFT Transmission Receipt (Refer to Table 1-3).

Table 1-3: Transmission Receipt Elements

Element	Definition
Transmission ID	A globally unique ID provided by the transmitter that must be unique for the transmitter for the tax year.
Receipt Timestamp	The date and time the CA FTB received the transmission.
Transmission Serial Number	A unique FTB-generated ID associated with the Transmission Receipt.

Exhibit 1-1: Transmission Receipt Example

```

<?xml version="1.0" encoding="UTF-8"?>
<CA-TransmissionReceipt xmlns="http://www.ftb.ca.gov/efile"
    xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance"
    transmissionReceiptVersion="2010v1.0"
    importedIrsSchemaVersion="2010v1.0">

    <TransmissionId>0013007312T</TransmissionId>
    <ReceiptTimestamp>2011-03-14T15:25:36-08:00</ReceiptTimestamp>
    <TransmissionSerialNumber>123</TransmissionSerialNumber>
</CA-TransmissionReceipt>
  
```


5.5 Acknowledgement Response

The corresponding “outbound” SWIFT acknowledgment response file uses the naming convention:

<Transmission ID> + “. ” + <Transmission Serial #> + “A.zip”

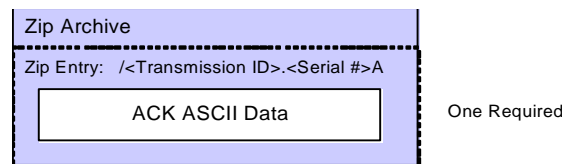
Acknowledgement ID - The acknowledgement ID uniquely identifies a transmission’s acknowledgement and must be 16 characters long. To ensure the global uniqueness of an acknowledgement ID, the following format will be used (Refer to Table 1-4):

Table 1-4: Acknowledgement ID Format

Element	Description
First 11 digits	Transmission ID (see Table 1-1).
Next character	Value separator - “. ”
Next 3 digits	Transmission Serial Number. A unique FTB-generated ID associated with the acknowledgement response.
Last 1 alpha character	Response Type - “A” (Acknowledgement).

Acknowledgement responses are ASCII-text documents created for every transmission processed by the SWIFT and e-file systems (Refer to Figure 1-3). Once the acknowledgement is generated, it is then made available to the appropriate transmitter for retrieval from their SWIFT mailbox.

Figure 1-3: Structure of Acknowledgement Response



ACK ASCII Data – An ASCII text document that contains one transmission’s acknowledgement that conforms to the specifications and record layouts contained in this publication.

5.6 Problem Transmission

If there is a problem with your transmission we will return an Error Acknowledgement (Ack) message letting you know about the nature of the error. The following are examples of our Error Ack messages:

- **'TranA not first' error-ACK(nowledgment) entry**
"A RECORD OTHER THAN TRANA RECORD WAS RECEIVED."
- **'ETIN mismatch' error-ACK(nowledgment) entry**
"ETINS IN TRANSMISSION ID AND TRANA RECORD ARE DIFFERENT."
- **'Bad TranA size' error-ACK(nowledgment) entry**
"WRONG LENGTH TRANA RECORD, MUST BE 120 BYTES."
- **'Bad transmission filename' error-ACK(nowledgment) entry**
"INVALID TRANSMISSION FILENAME. MUST BE IN ACCORDANCE WITH FTB PUB. 1346. RENAME AND RESUBMIT."
- **'Bad ZIP format' error-ACK(nowledgment) entry**
"INVALID ZIP ARCHIVE/FILE FORMAT. UNABLE TO DECOMPRESS DATA. POSSIBLY CORRUPTED."
- **'No return data/file' error-ACK(nowledgment) entry**
"NO ATTACHMENTS/SUBMISSIONS ARE PRESENT. UNABLE TO PROCEED."
- **'Bad directory structure' error-ACK(nowledgment) entry**
"INVALID DIRECTORY STRUCTURE. UNABLE TO FIND ITEMS WHERE THEY'RE EXPECTED TO BE LOCATED."

- **'Unrecognized ETIN' error-ACK(nowledgment) entry**
"YOUR ETIN IS NOT RECOGNIZED AS AN AUTHORIZED E-FILE PROVIDER BY FTB."
- **'Unacceptable timeframe' error-ACK(nowledgment) entry**
"YOU ARE SUBMITTING RETURNS OUTSIDE OF THE ACCEPTABLE TIMEFRAME. OUR E-FILE PROGRAM IS CURRENTLY SHUTDOWN."

Note: Resend the entire file for an aborted transmission. The e-file System does not support checkpoint restart capabilities.

Section 6 Technical Transmission Information

6.1 Types of Records

Transmitter Record

The first two records on each file must be the Transmitter records (TRANA and TRANB), which will contain data entered by the Transmitter, the firm transmitting directly to FTB. (Section 12: Record Layouts contains the format of the TRANA and TRANB records.)

Tax Return Record

Each tax return must start with a Form 540/NR/NRS/2EZ PG01 and be followed by a Form 540/NR/NRS/2EZ PG02. Each Form 540/NR PG02 must be followed by a Form 540/NR PG03.

Form Record

Each page of a form will have a new form record with the page number incremented. Forms must be in attachment sequence order.

STCGL/ LTCGL Record

For state returns the STCGL and LTCGL Records are considered Form Records.

Authentication Record

The Authentication record (ATH) is required to be present on all returns that contain an electronic signature (PIN) and on all online returns (Self-Select PIN online and regular online where FTB 8453-OL is used). The ATH Record is NOT required when e-filing a professionally prepared return where the return is signed using Form FTB 8453.

Statement Record

The statement record comes after the return, form, and authentication records and can be used only where the record layout specifies "STMbnn". Statement records are used only when:

- There are not enough occurrences in the record layout for all occurrences of a field needed for a particular form (optional); or
- A statement of explanation is necessary (required).

To determine how to format the data, consult the Record Layouts for the particular form and field. Also note the following:

- An optional statement for a return or form record will consist of at least four statement line records. A required statement (indicated by the "@" sign in the record layouts) will contain at least three statement line records and the second line must be blank.
- Each line of a statement must contain the SSN of the primary taxpayer and is a record itself.
- After the SSN, each line of the statement data must be equal to 80 characters or bytes. The total bytes for each line must equal 117 for variable format.
- All statement records must be in fixed format.
- Number each statement record sequentially from 01 to 99.

- References to statement records on the tax return must be in ascending numeric sequence and must be referenced in the same sequence as the transmission sequence of the forms.
- Note:** Although statement record reference numbers must be in ascending sequence, they do not have to be in consecutive numeric sequence.
- A statement record may contain up to 2 pages. Each page may contain up to 99 lines numbered sequentially from 01-99.
 - Only fields marked with an asterisk "*" in the record layout may contain "STMbnn". Fields marked with a plus sign "+" identify the related fields that must be included on the statement record with the field marked with an asterisk.

Fields marked with an "@" sign in the record layout must contain "STMbnn" on the form or schedule and the data fields must be entered on a corresponding statement record.

- Each statement line within the statement record may contain data up to 80 characters. When the related fields cannot be contained within the 80 positions allowed in a statement line for a given statement record, a second statement record with a different statement number is required. This condition is identified with an asterisk and plus sign "+*" preceding the first field to be included in the second statement record.
- Starting with Field Number 0010, statement data will contain 80 characters of data for each line.
 - The first statement line within a statement record (LN01) contains a literal description of the form.
 - The second statement line within a statement record (LN02) for all tabular data should contain the column headings from the form, spaced as they would appear on the printed form.

Note: For statements of explanation and required statements, LN 02 must be blank. A required statement contains an "@" sign before each sequence number.

Each following statement line within a statement record (LN03 to LNnn) contains, left justified, the related data fields in the same format as they appear in the base layout. The data fields supplied on the statement record must be exactly the same length and definition as the fields on the forms.

6.1.1 Attaching the IRS 1040 Record and Excluded Records

Form 1040 can only be transmitted with Form 540 or Form 540NR, do not include Form 1040 information with Form 540NRS or 540 2EZ returns.

When transmitting the Form 1040 return include:

- The indicator (Field 0063) on the Form 540 or Form 540NR return record. This field must equal "X" when a 1040 return is attached, or the return will be rejected.
- The Form 1040 return in the number of records entered in Field 0040 of the California Summary Record.
- The number of all IRS Schedules in Field 0080 of the California Summary Record.
- The number of all IRS Forms in Field 0090 of the California Summary Record.
- The number of all IRS Statements in Field 0100 of the California Summary Record.

Include the complete electronic 1040 return with the Form 540 and Form 540NR return records when required. When including the federal form, exclude the following records:

ALLOC (Allocation Record)	Election Explanation Record	FEC/ Pension Record
Federal Authentication Record	Form Payment Record	Form T
IRS Summary Record	Preparer Note Record	Regulatory Explanation Record
W-2	W-2G	W-2GU
499-2/W-2PR Record	1040-EZ-T	1040-SS (PR) (P1-P2)
1099G	1099-R	1310
5695	8833	8845
8854	8864	8873
8874	8880	8881
8882	8883	8885
8888	8889	8891
8893	8896	8900
8903	8906	8907
8908	8909	8910
8911	8912	8913
8917	Schedule M	1098-C
5884-A	8914	8925
8931	8932	8933
8936	TFI Worksheet	Form 2106 Worksheet
Schedule C/C-EZ Worksheet	Schedule SE Worksheet	5405
8941		

Note: IRS Form 8886 is acceptable for CA e-file

Summary Record

The final record for each tax return is the Summary Record. There is only one Summary Record for each tax return. Section 12 (Record Layouts) contains the specific format.

Recap Record

The final record on each file is the Recap Record. Section 12 (Record Layouts) displays the specific format.

6.2 Types of Characters

This section covers the various characters that are allowed in electronically filed returns. Although taxpayers may use characters other than these on their return, do not include them on the e-file return.

Allowable Characters in Electronic Returns

- **Alpha (A)** – A - Z, upper case alpha characters only. Literals are shown in the record layouts and must be used exactly as they appear.
- **Numeric (N)** – 0 - 9, numeric characters only.
 - **Monetary Fields** – Up to 12 characters long. If the value is negative, up to 11 numeric digits are allowed followed by a minus sign (-) after the right most digit. Use

whole dollar amounts only. No dollar signs, decimal points or other non-numeric characters are allowed.

- **Percentage Fields** – 5 numeric. No decimals are present. The decimal is assumed to be between the second and third number from the right.
 - If less than 100%, precede with zero. Example: 25.32% = 02532
 - If greater than 100%, zero fill. Example: 105% = 10500
 - If calculated percentage is negative, enter zero.
 - Note: For Schedule R, Apportionment and Allocation of Income, percentage fields 0150, 0470, 0500, 0600, 0610, and 0620 are 7 numeric. No decimal is present. The decimal is assumed to be between the fourth and fifth numbers from the right.
- **Ratio** – 5 numeric. No decimals are present. The decimal is assumed to be between the fourth and fifth number from the right.
 - Note: For Form 3527, New Jobs Credit, ratio fields 0040, 0070, 0080, 0120, 0150, and 0160 are 8 numeric. No decimal is present. The decimal is assumed to be between the fourth and fifth numbers from the right.
- **ZIP Codes** – Do not include dashes or spaces.
- **Dates** –
 - YYYY = Year,
 - MM = Month,
 - DD = Day,
 - YYYYMM, or
 - YYYYMMDD.
 - If date is unknown or covers various dates, enter “Various”. Specific fields that allow either a valid date (YYYYMMDD or “Various”) are marked in Section 12 (Record Layouts).
- **Phone Numbers** – Do not include parenthesis, dashes, or spaces.
- **Alphanumeric (AN)** – A - Z (uppercase), 0 - 9. Special characters are normally allowed. Follow special cases as shown in the record layouts.
- **Special Delimiters (Do not include in data field)**
 - **Field Numbers** – Left Bracket "[" and Right Bracket "]"
 - **End of Records** – Pound Sign "#"

6.3 Acceptable Forms for e-file

The following chart lists the acceptable forms and schedules that may be e-filed with FTB and the maximum number of each type of form or schedule allowed per return.

Form/ Schedules	Max. # per return	Title
Form 540	1	California Resident Income Tax Return
Long Form 540NR	1	California Nonresident or Part-Year Resident Income Tax Return (Long Form)
Short Form 540NR	1	California Nonresident or Part-Year Resident Income Tax Return (Short Form)
Form 540 2EZ	1	California Resident Income Tax Return
Form W-2	50	Wage and Tax Statement
Form W-2G	30	Certain Gambling Winnings
Form 1099-R	20	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRA's, Insurance Contracts, etc.
Schedule RDP	1	CA RDP Filing Status Adjustments Worksheet
Schedule SSMC	1	CA SSMC Filing Status Adjustment Worksheet
Schedule CA (540)	1	California Adjustments – Residents
Schedule CA (540NR)	1	California Adjustments – Nonresidents or Part-Year Residents
Form FTB 3885A	99	Depreciation and Amortization Adjustments
Schedule D (540)	1	California Capital Gain or Loss Adjustment
Schedule D (540NR)	1	California Capital Gain or Loss Adjustment for Nonresidents or Part-Year Residents
Schedule D-1	1	Sales of Business Property
Schedule G-1	1 per t/p	Tax on Lump Sum Distributions
Schedule HOH/ Form 4803e	1	Head of Household Attachment
Schedule P (540)	1	Alternative Minimum Tax and Credit Limitations – Residents
Schedule P (540NR)	1	Alternative Minimum Tax and Credit Limitations – Nonresidents or Part-Year Residents
Schedule R	1 per t/p	Apportionment and Allocation of Income
Schedule S	25	Other State Tax Credit
Form FTB 592-B	3	Resident and Nonresident Withholding Tax Statement
Form FTB 593	3	Real Estate Withholding Tax Statement
Form FTB 3501	1	Employer Child Care Program/Contribution Credit
Form FTB 3503	1	Natural Heritage Preservation Credit
Form FTB 3506	1	Child and Dependent Care Expenses Credit
Form FTB 3507	1	Prison Inmate Labor Credit

Form/ Schedules	Max. # per return	Title
Form FTB 3510	1	Credit for Prior Year Alternative Minimum Tax – Individuals or Fiduciaries
Form FTB 3521	1	Low-Income Housing Credit
Form FTB 3523	1	Research Credit
Form FTB 3526	1	Investment Interest Expense Deduction
Form FTB 3527	1	New Jobs Credit
Form FTB 3540	1	Credit Carryover Summary
Form FTB 3546	1	Enhanced Oil Recovery Credit
Form FTB 3547	1	Donated Agricultural Products Transportation Credit
Form FTB 3548	1	Disabled Access Credit for Eligible Small Businesses
Form FTB 3553	1	Enterprise Zone Employee Credit
Form FTB 3800	1	Tax Computation for Certain Children Under Age 14 with Investment Income
Form FTB 3801	1	Passive Activity Loss Limitations
Form FTB 3801-CR	1	Passive Activity Credit Limitations
Form FTB 3803	10	Parents' Election to Report Child's Interest and Dividends
Form FTB 3805E	25	Installment Sale Income
Form FTB 3805P	1 per t/p	Additional Taxes Attributable to on Qualified Plans (Including IRAs) and Other Tax-Favored Accounts Qualified Retirement Plans, Annuities, Modified Endowment Contracts, and MSAs
Form FTB 3805V	1	Net Operating Loss (NOL) Computations and NOL and Disaster Loss Limitations – Individuals, Estates, and Trusts
Form FTB 3805Z	3	Enterprise Zone Deduction and Credit Summary
Form FTB 3806	3	Los Angeles Revitalization Zone Deduction and Credit Summary (LARZ)
Form FTB 3807	3	Local Agency Military Base Recovery Deduction and Credit Summary (LAMBRA)
Form FTB 3808	3	Manufacturing Enhancement Area Credit Summary (MEA)
Form FTB 3809	3	Targeted Tax Area Deduction and Credit Summary (TTA)
Form FTB 5805	1	Underpayment of Estimated Tax by Individuals and Fiduciaries
Form FTB 5805F	1	Underpayment of Estimated Tax by Farmers and Fishermen
Form FTB 5870A	1 per t/p	Tax on Accumulation Distribution of Trusts
Form IRS 8886	99	Reportable Transaction Disclosure Statement
STCGL Record	5,000	Short-Term Capital Gains/Loss Transaction
LTCGL Record	5,000	Long-Term Capital Gains/Loss Transaction

6.4 Other Eligible Filing Conditions

We also allow the following filing conditions:

- Returns filed with foreign addresses
- Decedent returns, including joint returns filed by surviving Spouse/RDP
- Returns with a filing status of married filing separate
- Returns filed by Registered Domestic Partners (RDP) or Same Sex Marriage Couples (SSMC).

6.5 Returns Not Eligible for e-file

We exclude the following returns from e-file:

- Returns from individual preparers or firms who have not been accepted as participants in California's e-file Program
- Returns that include IRS Form 4852, *Substitute for Form W-2, Wage and Tax Statement*, or California form FTB 3525, *Substitute for Form W-2, Wage and Tax Statement*, or any other substitute wage and tax statement used to verify withholding.
- Returns containing Form FTB 3511, *Environmental Tax Credit*
- Returns containing Form FTB 3534, *Joint Strike Fighter Credit*
- Fiscal year returns
- Amended returns
- Prior year returns
- Returns with dollars and cents entries
- Returns for primary or secondary taxpayers whose social security numbers are all zeros
- Returns containing forms or schedules not listed in this FTB Pub. 1346, Section 6.3, Acceptable Forms for e-file
- Returns with an SSN of 123-45-6789, 987-65-4321, or 999-99-9999

6.6 Acknowledgment File – Format

FTB will acknowledge every transmission received by returning an acknowledgement (ACK) File. If you are not able to pick up an ACK file within 2 days after transmission, contact e-Programs Customer Service at 916.845.0353.

The ACK file contains the following components:

- Original Transmitter records (TRANA and TRANB)
- ACK record set for each recognizable return received
- RECAP Acknowledgment record that includes counts of accepted, rejected, and duplicate returns as well as FTB computed return counts.

If an entire transmission is rejected, the acknowledgment file will contain the following:

- Original Transmitter records (TRANA and TRANB)
- One ACK record set consisting of an ACK Key record with "T" in the acceptance code field and one or more ACK Error records containing all transmission error codes related to the transmission
- RECAP Acknowledgment record with fields 9 through 12 zero filled

The acknowledgment of an individual return will be an ACK Record Set. An ACK Record Set will always have at least one ACK Key Record and up to 99 ACK Error Records associated with it. The ACK Key Record will contain all of the identifying information for the return it represents plus a field to indicate how many ACK Error Records follow.

Each ACK Error Record will contain data defining the form, page occurrence for multi-page entries, field sequence number and the error code defining the specific error.

If the Acceptance Code in the ACK Key Record equals "A", the return has been accepted as a filed tax return and will be processed in the same manner as a return submitted on a paper document.

If the Acceptance Code in the ACK Key Record equals "R", the return has been rejected for an error involving the return format, internal consistency, or data errors in a key field. The return must be corrected and resubmitted to FTB to be considered a filed return.

If the Acceptance Code in the ACK Key Record equals "D", the return has been identified as a duplicate return (a return record has previously been transmitted and accepted for that Taxpayer's SSN).

If the Acceptance Code in the ACK Key Record equals "T", the entire transmission has been rejected and the problem has prevented the processing of any individual returns within the transmission batch.

Up to 99 three-position error codes may be furnished to the electronic filer on the ACK file. Filers should use these codes to determine the source of the error causing the return or transmission to reject. If more than the maximum number of error conditions are identified, the last error code will be "999".

The error codes and explanations are listed in Section 8 of this publication. Use this information to resolve error conditions. If a condition cannot be resolved with the information provided, contact e-Programs Customer Service at 916.845.0353 for assistance.

6.7 ACK Key Record

Field Number	Field Identification	Length	Field Description	2010 Chg
	Byte Count	4	"0120"	
	Start of Record Sentinel	4	Value "****"	
0000	Record ID	6	Value "ACKbbb"	
0010	Filler	2	Blank	
0020	Taxpayer SSN	9	N	
0030	Return Sequence Number	16	N, ETIN (5) Transmitter's Use Code (2) Julian Date (3) Trans Seq Number (2) Seq Number for Return (4)	
0040	Expected Refund or Balance Due	12	Refund Field or Balance Due Field from the return	
0050	Acceptance Code	1	"A" = Accepted "R" = Rejected "D" = Duplicate Return "T" = Transmission Rejected	
0060	Duplicate Code	3	"D" = Duplicate DCN "P" = Duplicate T/P SSN "S" = Duplicate Spouse/RDP SSN	
0065	PIN Presence Indicator	1	0 = No PIN Used; 1 = Practitioner PIN; 2 = Self-Select PIN by Practitioner; 3 = Self-Select PIN Online; " " (Blank) = Rejected PIN	
0070	EFT Code	1	Blank	
0080	Date Accepted	8	YYYYMMDD	
0090	Return DCN	14	N	
0100	Number of Error Records	2	N, 00-99	
0110	Filler	13	Reserved	
0115	Payment Acknowledgement Literal	15	Not used	
0117	Filler	1	Reserved	
0119	Filler	4	Reserved	
0120	Debt Code	1	Not used	
0130	State Packet Code	2	Value "CA"	
	Record Terminus Character	1	Value "#"	

6.8 ACK Error Record

Field Number	Field Identification	Length	Field Description	2010 Chg
	Byte Count	4	"0120"	
	Start of Record Sentinel	4	Value "****"	
0000	Record ID	6	Value "ACKRbb"	
0010	Taxpayer SSN	9	N (Must match ACK Key Record)	
0020	Reserved	7	Blank	
0030	Error Record Sequence Number	2	N, (01 - 99)	
0040	Error Form Record ID	6	Not used	
0050	Error Form Record Number	6	N (000001 - 000099) See Section 7	
0060	Error Form Page Number	5	Numeric (01-99)	
0070	Error Form Occurrence Number	7	N (0000001 - 0000050)	
0080	Error Field Sequence Number	4	N	
0090	Error Code	3	N (nnn) See Section 8	
0100	Filler	56	Blank	
	Record Terminus Character	1	Value "#"	

6.9 ACK Recap Record

Field Number	Field Identification	Length	Field Description	2010 Chg
	Byte Count	4	"0120"	
	Start of Record Sentinel	4	Value "****"	
0000	Record ID	6	Value "RECAPb"	
0010	Filler	8	Blank	
0020	Total EFT Count	6	N	
0030	Total Return Count	6	N	
0040	Electronic Transmitter Identification Number	7	N	
0050	Julian Date of Transmission	3	N	
0060	Transmission Sequence Number for Julian Date	2	N	
0070	Total Returns Accepted	6	FTB Use only	
0080	Total Duplicate Returns	6	FTB Use only	
0090	Total Returns Rejected	6	FTB Use only	
0100	Total Duplicate EFT	6	FTB Use only	
0110	Computed EFT Count	6	FTB Use only	
0120	Computed Return Count	6	FTB Use only	
0130	Filler	37	Blank	
	Record Terminus Character	1	Value "#"	

6.10 Statement References

Fields That May Contain "STMbnn"

The following fields are asterisked "*" on the record layouts to indicate that they may contain the literal "STMbnn". Fields normally included in the same Statement Record may split between two Statement Records due to the number of characters involved.

The Statement Record containing the remainder of the fields relating to the first Statement Record is referred to as a Continuation Statement. Continuation Statements are marked in the Record Layouts by "+" and are marked the same way below. A Continuation Statement must be referenced when the preceding asterisked field is equal to "STMbnn".

Form/Schedule	Field No.	Field Name	Form Reference
540 PG01	0105	Dependent Name 1	
540 PG02	0331	Deferred Tax Literal	
540 PG02	0341	Additional Tax Literal	
540 PG02	0357	Withholding From Other Than W-2, W-2G Or 1099-R	
540NR PG01	0105	Dependent Name 1	10
540NR PG02	0331	Deferred Tax Literal	
540NR PG02	0341	Additional Tax Literal	
540NR PG02	0357	Withholding From Other Than W-2, W-2G Or 1099-R	
540NRS PG01	0105	Dependent Name 1	10
540 2EZ PG01	0105	Dependent Name 1	8
CA (540)	0500	Other (Describe)	
CA (540)	0960	Recipient's SSN	32b
CA (540)	0980	Write In Adjustment Literal	33
CA (540)	1070	Other Adjustments - Specify	38
CA (540NR)	0500	Other (Describe)	21f-1
CA (540NR)	0960	Recipient's SSN	33b
CA (540NR)	0980	Write In Adjustment Literal	33
CA (540NR)	1070	Other Adjustment - Specify	38
D (540)	0010	Description Of Property	1a (A)-1
D (540NR)	0010	Description of Property	1a (A)-1
D-1 PG01	0020	Description Of Property	2(A)-1
D-1 PG01	*+0070	Cost Or Other Basis	2(F)-1
D-1 PG01	0340	Description Of Property	10(a)-1
D-1 PG01	*+0390	Cost Or Other Basis	10(f)-1
D-1 PG02	0740	Description Of Property	22A
D-1 PG02	*+0790	Depreciation Allowed	25A
D-1 PG02	1060	Depreciation Allowed	28a(A)
D-1 PG02	1140	Additional Deprec. After 12/31/76	29a(A)
D-1 PG02	*+1180	Smaller Of Line 29c Or 29d	29e(A)
D-1 PG02	1420	Soil, Water, Land Clearing Expense	30a(A)
D-1 PG02	1540	Intangible Drilling And Dev Costs After 12/31/76	31a(A)

Form/Schedule	Field No.	Field Name	Form Reference
D-1 PG02	1620	Applicable Percentage Excluded From Income	32a(A)
D-1 PG02	1760	Expense Deductions	36(A)
HOH/Form 4803e	0012	Other Explanation	1(a)
HOH/Form 4803e	0122	Other Explanation	5(a)
P (540) PG02	0720	Code	12
P (540) PG02	1670	Code	20
P (540NR) PG02	0720	Code	12
P (540NR) PG02	1670	Code	20
Schedule S	0010	Income Items Description	(a)
Form W-2	0242	Employer's Use Code	12a
Form W-2	0270	Other Deducts/Benefits	14
3501	0190	Dependent Name	1a(1)
3506	0010	Type Of Nontaxable Funds Received	
3506	0090	Name Of Care Provider 1	1(a)
3506	*+0130	SSN/EIN 1	1(e)
3506	*+0154	Location Care Provided – Street Address 1	1(f)
3506	0250	Qualifying Person First Name – 1	2(a)
3521	0020	Building Identification Number (BIN)	
3540	0020	Credit Code	(a)
3801 PG02	0190	Passive Activity	(A)-1
3801 PG02	0610	Schedule C Activities	(A)-1
3801 PG02	0920	Schedule E Activities	(A)-1
3801 PG02	1230	Schedule F Activities	(A)-1
3803	0130	Tax Exempt Literal	1a
3803	0150	Nominee Distribution Literal	1a
3803	0170	Non-Taxable Literal	1a
3803	0210	Nominee Distribution Literal	2
3803	0235	Nominee Distribution Literal	3
3805V	0570	Year of Loss	2(a)-1
3805V	0960	Code	4(b)-1
3885A	0040	Description of Property	3(A)-1
3885A	0960	Description of Property	9(a)-1
8886 PG01	*0030	Transaction Name	1a
8886 PG01	*+0040	Registration Number 1	1c
8886 PG01	*0230	Partnership 1	5a
8886 PG01	*0370	Fee Paid Name 1	6a
8886 PG01	*+0400	Fee Paid Street Address 1	6a
8886 PG02	*0710	Description of Facts 1	7b
8886 PG02	*0780	Tax-exempt 1	8a
8886 PG02	*+0830	Transaction Street Address 1	8a
8886 PG02	*+0870	Transaction Description 1	8a

Fields That Must Contain "STMbnn"

The following fields that contain the "@" sign must contain the literal "STMbnn".

Form/Schedule	Field No.	Field Name	Form Reference
540 PG01	0062	Disaster Explanation	
540 PG02	0367	ES Payment Name Change	
540NR PG01	0062	Disaster Explanation	
540NR PG02	0367	ES Payment Name Change	
540NRS PG01	0062	Disaster Explanation	
540 2EZ PG01	0062	Disaster Explanation	
Schedule R	0415	Other Tangible Assets Total Within And Outside California Explanation	1(a)
Schedule R	0425	Other Tangible Assets Total Within California Explanation	1(b)
3523	0185	Regular Credit Statement	
3523	0425	Alternative Incremental Credit Statement	
3805E	0400	Explanation Of Disposition	29e
5805	0015	Waiver Explanation	
5805F	0190	Waiver Explanation	
5870A	0490	Explanation Of Adjustment	
5870A	1080	Explanation Of Adjustment	
5870A	1620	Explanation Of Adjustment	

Section 7 Error Form Record Numbers

Use the record numbers on this page to identify the form or schedule that has an error code.

<u>Record Number</u>	<u>Form or Schedule</u>	<u>Record Number</u>	<u>Form or Schedule</u>
01	Form 540/Long Form 540NR/ Short Form 540NR/ Form 540 2EZ	33	Form FTB 3547
02	Form W-2	34	Form FTB 3548
03	Form W-2G	35	Form FTB 3553
04	Form 1099-R	36	Form FTB 3800
06	Schedule RDP	37	Form FTB 3801
07	Schedule SSMC	38	Form FTB 3801-CR
08	Schedule CA (540)/(540NR)	39	Form FTB 3803
09	Schedule D (540)/(540NR)	42	Form FTB 3805E
10	Schedule D-1	43	Form FTB 3805P
11	Schedule G-1	45	Form FTB 3805V
12	Schedule HOH/Form FTB 4803e	46	Form FTB 3805Z
13	Schedule P (540)/(540NR)	47	Form FTB 3806
14	Schedule R	48	Form FTB 3807
15	Schedule S	49	Form FTB 3808
16	Form FTB 592-B	50	Form FTB 3809
17	Form FTB 593	51	Form FTB 3885A
18	Form FTB 3501	57	Form FTB 5805
19	Form FTB 3503	58	Form FTB 5805F
22	Form FTB 3506	59	Form FTB 5870A
23	Form FTB 3507	61	Form IRS 8886
25	Form FTB 3510	70	STCGL
26	Form FTB 3521	71	LTCGL
27	Form FTB 3523	75	ATH Record
28	Form FTB 3526	81	TRANA
29	Form FTB 3527	82	TRANB
31	Form FTB 3540	83	RECAP
32	Form FTB 3546	96	Statement Number (1-80)
		97	IRS Records
		99	Summary

Section 8 Error Code Descriptions

Note: The **bold underlined error codes** indicate potential software errors. If you receive one of these error codes, please contact your software provider for assistance.

002		There is an error with the <u>Date</u> . Date fields with a length of six positions should have six numeric characters in YYYYMM format (for example: 201004) and Date fields with a length of eight positions should have eight numeric characters in YYYYMMDD format (for example: 20100415).
<u>005</u>		<p>A Statement cannot contain more than 2 pages.</p> <p>Statement Records do not have to be consecutive but must be in ascending sequence (i.e., 1, 2, 4, 5, 6, 8).</p> <p>For each statement, LN01, LN02 and LN03 must be present and all line numbers must be in ascending numeric sequence.</p> <p>The fields on a statement record must be in the same format and sequence as they appear in the record layouts. Enter only one group of related fields per Statement Line (LN) Record. Statement references in the tax return must be in ascending numeric sequence.</p>
<u>008</u>	540/NR	There is a maximum of 5,000 STCGL and 5,000 LTCGL records allowed for each federal return (maximum 10,000 combined total).
<u>013</u>		All fields must contain the type of data specified in the "Type" column of the Record Layouts. Make sure the characters match the field type (alpha, numeric, or alphanumeric).
<u>010</u>		Your transmission type (Production or Test) does not match your transmission status (Testing or Accepted) for the form type you are sending.
016	540/NR/ NRS/2EZ	<p>There is an error with the <u>ZIP Code</u> information in the "Name and Address" section of your return. The ZIP Code (Field 0059):</p> <ul style="list-style-type: none">• Must be within the valid range of ZIP Codes listed for the state you indicated.• Cannot end in "00" (with the exception of 20500, White House ZIP Code).• Cannot have spaces, dashes, punctuation, or symbols. You may contact your local Post Office for the appropriate ZIP Code.

Section 8 Error Code Descriptions (continued)

019	540/NR/ NRS/2EZ	There is an error with your bank's <u>Routing Number</u> or your <u>Account Number</u> in the "Direct Deposit" section of your return. Your bank's Routing Number (Field 0700, Field 0750) and your Account Number (Field 0730, Field 0780) can be found at the bottom left corner of your check OR you may contact your bank for this information. Please make sure the Routing Number has nine (9) numeric digits. The first two positions must be 01 through 12 or 21 through 32. Make sure the Account Number is alphanumeric (i.e., numerals, alphas, and hyphens only), has no leading spaces and does not equal all zeros. If you indicated a Routing Number and an Account Number, either the Checking Account (Field 0710, Field 0760) OR the Savings Account box(es) (Field 0720, Field 0770) must be marked with an "X".
022	540/NR/ NRS/2EZ	There is an error with the <u>State</u> information in the "Name and Address" section of your return. Please make sure the State (Field 0058) information you provided is alpha and consistent with the standard state abbreviations issued by the Postal Service. You may want to call a Post Office near you for assistance.
023	540/NR/ NRS/2EZ	There is an error with the <u>City</u> information, in the "Name and Address" section of your return. Please make sure the City (Field 0056): <ul style="list-style-type: none">• Is present.• Does not have any leading spaces.• Does not have any special characters.• Has at least three characters.
<u>027</u>	SUM	The Electronic Return Originator Name (Field 0010) must be present. EFIN of Originator (Field 0020) must be present and equal to EFIN of Originator of the return.
<u>029</u>	540/NR/ NRS/2EZ	The EFIN of the Originator of the return record is not recognized as an Authorized e-file Provider.
<u>033</u>		Fields on a record must not be longer than specified in the California Record Layouts.
<u>035</u>		Field Numbers for each record must be in ascending order and valid for that record (i.e., 0010, 0020, 0021, 0030 etc).
<u>045</u>	540/NR/ NRS/2EZ	Invalid Record ID on the incoming record. The format and content of the Record ID, which begins each type of record, must be exactly as required in the e-file specifications.
<u>050</u>		The only valid entry in a Required Statement field (identified with an "@" beside the Field Number in the Record Layout) is the statement reference, "STMbnn".
<u>051</u>		Any statement references ("STMbnn") occurring in a data field must have a corresponding statement record. Reference each statement only once.

Section 8 Error Code Descriptions (continued)

053		The number of statement records cannot exceed the number of statement references.
102	540/NR/ NRS/2EZ	<p>There is an error with the <u>Direct Deposit of Refund</u> information. To request a Direct Deposit of your Refund into one account, you must provide:</p> <ul style="list-style-type: none">• Routing Number (Field 0700)• Account Number (Field 0730), <u>and</u>• DDR Amount (Field 0740). Note: Field 0740 must be equal to the Refund Amount (Field 0460) <p>The DDR/EFW indicator (Field 0466) must be “DDR” and Fields 0750, 0780 and 0790 must be blank and the amount of your refund must be greater than \$0.</p>
103	540/NR/ NRS/2EZ	<p>There is an error with your <u>Direct Deposit of Refund</u> information. To split your Direct Deposit of Refund, the following fields must be present:</p> <ul style="list-style-type: none">• Routing Number (Fields 0700 and 0750)• Account Number (Fields 0730 and 0780)• DDR Amount (Fields 0740 and 0790)• Checking Account (Fields 0710 and 0760) or Savings Account (Fields 0720 and 0770) Indicator <p>Note: The DDR Amount Fields (0740 and 0790) cannot be zero (\$0) and the sum of the DDR Amount Fields must equal the total refund amount (Field 0460) of your tax return.</p> <p>The DDR/EFW indicator (Field 0466) must be “DDR”.</p> <p>The amount of your refund must be greater than \$0.</p>
104	540/NR/ NRS/2EZ	The Account Number (Field 0730) in the first set of DDR fields cannot be the same as the Account Number (Field 0780) in the second set of DDR fields.
106	540/NR/ NRS/2EZ	There is an error with the <u>Electronic Funds Withdrawal Date</u> information. Please make sure you indicated the Electronic Funds Withdrawal Date (Field 0468) from your bank account between 1/2/11 and 10/17/11. If you want to avoid late penalties and interest, you must indicate an Electronic Funds Withdrawal date on or before 4/15/11.

Section 8 Error Code Descriptions (continued)

107	540/NR/ NRS/2EZ	<p>There is an error with the <u>Amount</u> and the <u>Date</u> of your Electronic Funds Withdrawal request. To elect Electronic Funds Withdrawal, all of the following must be present:</p> <ul style="list-style-type: none"> • Amount (Field 0467) • Date (Field 0468) • Bank Routing Number (Field 0700) • Account Number (Field 0730) <p>The DDR/EFW indicator (Field 0466) must be "EFW".</p> <p>The amount you owe must be greater than \$0.</p> <p>The EFW Amount (Field 0467) must be greater than \$0.</p>
110	540/NR/ NRS/2EZ	<p>There is an error with the <u>Amount</u> and the <u>Date</u> of your request for Estimated Tax Payments Withdrawal. To elect Electronic Funds Withdrawal of your Estimated Tax Payments, all of the following fields must be present:</p> <ul style="list-style-type: none"> • Amount (Fields 0800, 0820, 0840, and/or 0860) • Date (Fields 0810, 0830, 0850, and/or 0870) • Bank Routing Number (Field 0700) • Account Number (Field 0730) <p>All dates must be on or before 1/17/12.</p>
123	W-2	<p>There is an error with your <u>W-2</u> information. Please make sure the following information is present:</p> <ul style="list-style-type: none"> • Name of Reporting Agent or Employer (Field 0050) • Employer Address (Field 0060) • Employer City, State and ZIP Code (W-2 Fields 0070, 0073, 0075) • Employee Name (W-2 Field 0090) • Employee Address (W-2 Field 0100, 0105) • Employee City, State and ZIP Code (W-2 Fields 0110, 0113, 0115) • Wages (W-2 Field 0120) <p>Foreign Address Exception: If Employer State (Field 0073) is equal to ".", then Employer ZIP Code (Field 0075) can be blank. If Employee City (Field 0113) is equal to ".", then Employee ZIP Code (Field 0115) can be blank.</p>
142	W-2	<p>If two or more Wage Fields (Fields 0390, 0460, 0515, 0560) have equivalent amounts, then the corresponding two or more State Name Fields (Fields 0370, 0440, 0490, 0540) for those amounts cannot be "CA".</p>
145	540/NR/ NRS/2EZ	<p>The e-file system has identified your return as being a duplicate of a previously accepted return.</p>
<u>151</u>	SUM	<p>Number of Logical Records in Return (Field 0040) must equal the total logical record count computed by FTB.</p>

Section 8 Error Code Descriptions (continued)

<u>152</u>	SUM	Number of Forms W-2 (Field 0050) must equal the number of Forms W-2 computed by FTB.
<u>153</u>	SUM	Number of Forms W-2G (Field 0060) must equal the number of Forms W-2G computed by FTB.
<u>154</u>	SUM	Number of Forms 1099-R (Field 0070) must equal the number of Forms 1099-R computed by FTB.
<u>155</u>	SUM	Number of Schedule Records (Field 0080) must equal the number of schedule records (SCH) computed by FTB. This is a count of all state schedules and federal schedules.
<u>156</u>	SUM	Number of Form Records (Field 0090) must equal the number of form records (FRM) computed by FTB. This is a count of all state forms and federal forms.
<u>157</u>	SUM	Number of Statement Record Lines (Field 0100) must equal the number of statement record lines (STM) computed by FTB. This is a count of all state statements and federal statements.
<u>158</u>	SUM	The California Software ID Number (Field 0230) must be present and must be the Computerized Tax Processor ID (CTPID) of the originating Software Developer.
<u>160</u>	SUM	Number of federal STCGL records (Field 0133) must equal the number of federal STCGL records computed by FTB.
<u>162</u>	SUM	Number of federal LTCGL records (Field 0135) must equal the number of federal LTCGL records computed by FTB.
220	540/NR	There is an error with the <u>Child and Dependent Care Expenses Credit</u> claimed (Field 0374). To claim this credit, the <u>Qualifying Person SSN</u> (Field 0371) must be present, or Qualifying Person First Name –1 (Field 0250) must contain a statement (“STMbnn”).
225	540/NR	There is an error with the <u>Child and Dependent Care Expenses Credit</u> (Field 0374) on your tax return. To claim this credit, the <u>Federal Credit Amount</u> (Field 0373) must be present on Form 540, Line 42 or Form 540NR, Line 49.
230	540/NR	There is an error with the <u>Child and Dependent Care Expenses Credit</u> (Field 0374). To claim this credit, FTB 3506 must be present.
235	540/NR	There is an error with the <u>Child and Dependent Care Expenses Credit</u> (Field 0374). To claim this credit, <u>Federal AGI</u> (540/540NR Field 0205) must not exceed \$100,000.

Section 8 Error Code Descriptions (continued)

240	540/NR	There is an error with the <u>Child and Dependent Care Expenses Credit</u> (Field 0374). To claim this credit, if only one <u>Qualifying Person SSN</u> (Field 0371) is present, the Child and Dependent Care Expenses Credit must not exceed \$525. If two <u>Qualifying Person SSNs</u> (Field 0371 and Field 0372) are present, Child and Dependent Care Expenses Credit must not exceed \$1,050.
243	3506	<p>There is an error with the <u>Child and Dependent Care Expenses Credit</u> (Form FTB 3506). To claim this credit the following entries must be present on the form FTB 3506:</p> <ul style="list-style-type: none"> • Name of Care Provider (Field 0090) • Care Provider's Street Address (Field 0110) • Care Provider's City, State and ZIP Code (Field 0120) • Care Provider's SSN/EIN (Field 0130) • Care Provider's Telephone Number (Field 0150) • Address Where Care Was Provided (Fields 0154, 0156) • Qualifying Person's First Name (Field 0250) • Qualifying Person's Last Name (Field 0260) • Qualifying Person's SSN (Field 0280) or Qualifying Person Died (Field 0285) • Qualifying Person's Date of Birth (Field 0290) or Disabled Indicator (Field 0295)
244	3506	There is an error with the Child and Dependent Care Expenses Credit (Form FTB 3506). A qualifying individual's social security number (Fields 0280, 0350, 0410) cannot match the social security number of another qualifying individual on form FTB 3506.
300	540/NR	There is an error with <u>Total Credits</u> on your return. <u>Total Credits</u> (Field 0330) must equal the sum of the individual credit amounts (Fields 0268, 0305, 0310, 0315, 0325, and 0327).
303	540/NR	There is an error with <u>Credits Subtotal</u> . Credits Subtotal (Field 0335) must equal <u>Total Tax</u> (Field 0260), <i>minus</i> <u>Total Credits</u> (Field 0330) <i>plus</i> Deferred Tax (Field 0332).
306	540/NR	There is an error with Total Tax (Field 0355). Total Tax must equal the sum of Credits Subtotal (Field 0335), plus AMT (Field 0340), plus Mental Health Services Tax (Field 0345), plus Other Taxes (Field 0350).
310	540/NR	<p>There is an error with <u>Total Payments</u> on your return. Total Payments (Field 0375) must equal the sum of:</p> <ul style="list-style-type: none"> • Withholdings (Fields 0360, 0363, 0368), <i>plus</i> • Estimates (Field 0365), <i>plus</i> • Excess CA SDI (Field 0370), <i>plus</i> • Child and Dependent Care Expense Credit (Field 0374) <i>plus</i> • Claim of Right (Field 0378).

Section 8 Error Code Descriptions (continued)

321	540/NR/ NRS/2EZ	There is an error with <u>Non-Refundable Renter's Credit Amount</u> . If your Filing Status (Field 0065) is Single (1), the amount of <u>Non-Refundable Renter's Credit</u> (Field 0327) cannot exceed \$60.00. If your filing status (Field 0065) is Married Filing Jointly (2), Married Filing Separately (3), Head of Household (4), or Qualifying Widower (5) the amount cannot exceed \$120.00.
400	4803e	There is an error with the information you provided on the Head of Household Schedule (4803e), Question 1. An explanation (Field 0012) must be present if Relationship Code (Field 0010) is "6".
403	4803e	There is an error with the information you provided on the Head of Household Schedule (4803e), Question 2. The Social Security Number (Field 0014), Name (Field 0016) and Age (Field 0018 or 0019) must be present and contain valid data.
406	4803e	There is an error with the information you provided on the Head of Household Schedule (4803e). Questions 3, 4, 5, 6, 9, 10, and 11a must have a Yes (Fields 0020, 0022, 0026, 0030, 0127, 0132, 0136) or No (Fields 0021, 0024, 0028, 0035, 0128, 0134, 0138) answer present.
409	4803e	There is an error with the information you provided on the Head of Household Schedule (4803e), Question 6. The "From" and "To" dates (Fields 0040 through 0070) must fall within the current taxable year (i.e., 01/01/2010-12/31/2010).
412	4803e	There is an error with the information you provided on the Head of Household Schedule (4803e), Question 7. An explanation (Field 0122) must be present if the Reason Qualifying Person Was Not Living With You (Field 0120) is "H".
415	4803e	There is an error with the information you provided on the Head of Household Schedule (4803e), Question 11b. The "From" and "To" dates (Fields 0150 through 0180) must fall within the current taxable year (i.e., 01/01/2010-12/31/2010).

Section 8 Error Code Descriptions (continued)

508 Your return was rejected because one or more of the following fields listed below **are blank**. Check these fields and provide the missing information.

<u>Form</u>	<u>Field #</u>	<u>Field Name</u>
540/NR/NRS/2EZ	0010	Taxpayer SSN
540/NR/NRS/2EZ	0025	Name Control
540/NR/NRS/2EZ	0030	T/P First Name
540/NR/NRS/2EZ	0032	T/P Last Name
540/NR/NRS/2EZ	0050	Street Address
540/NR/NRS/2EZ	0056	City
540/NR/NRS/2EZ	0058	State (except when Country Field is present)
540/NR/NRS/2EZ	0065	Filing Status

509 540/NR/NRS/2EZ There is an error with the **First Name** information you provided. Your first name (Field 0030) and/or your Spouse/RDP first name (Field 0040) cannot have more than 11 characters and cannot have spaces, dashes, punctuation, or symbols. For example:

<u>Not Acceptable</u>	<u>Acceptable</u>
Jo Ann	Joann
Shu-Hueng	Shuhueng
Teresita M.	First Name = Teresita Middle Initial = M

510 540/NR/NRS/2EZ There is an error with the **Street Address** (Field 0050) or **Apartment Number** (Field 0054) in the "Name and Address" section of your return. Make sure your street address begins with a letter or a number and does not have consecutive spaces. The only special character allowed is a slash (/), if a fraction is part of the address. If you have an apartment number, do not enter the apartment number or letter in the "Street Address" field. Enter the apartment number or letter only in the "Apartment Number" field. Do not include identifiers with the apartment number such as, Suite, #, No., Apt., etc.

If your address is longer than the field length allowed after applying the guidelines above and using standard abbreviations, shorten the information like the examples below:

Example: 722 Excelsior Court Southeast
Enter as: 722 Excelsior Ct SE

Example: Loop Road Route 6 Box 3
Enter as: Loop Rd Route 6 Bx 3

Example: 1502 Bremerton Drive #A
Enter as: Street Address: 1502 Bremerton Dr
Apartment Number: A

Section 8 Error Code Descriptions (continued)

- 510 540/NR/
NRS/2EZ There is an error with the Additional Address in the "Name and Address" section of your return. Make sure your additional street address (Field 0052) begins with a letter or a number and does not have consecutive spaces. The only special character allowed is a slash (/), if a fraction is part of the address. If you have an apartment number, do not enter the apartment number or letter in the "Additional Address" (Field 0052). Enter the apartment number or letter only in the "Apartment Number" field (Field 0054). Do not include identifiers with the apartment number such as, Suite, #, No., Apt., etc.
- If your address is longer than the field length allowed after applying the guidelines above and using standard abbreviations, shorten your information like the examples below:
- Example: P. O. Box 1792 Hawaiian Gardenia Garden Branch
- Enter As: Street Address = PO Bx 1792
 Addl Address = Hawaiian Gardenia Gdn Br
- Example: 4432 Gateway Park Drive, Room 3C
 California State University
- Enter As: Street Address = 4432 Gateway Park Dr
 Addl Address = Calif State Univ
 Apartment Number = 3C
- 511 540/NR/
NRS/2EZ There is an error with your Filing Status (Field 0065) information. If you checked two (2), married filing jointly, then your Spouse/RDP First Name (Field 0040) and your Spouse/RDP Social Security Number (SSN) (Field 0020) must be indicated in the "Name and Address and SSN" section of your return. Please review this section and provide the necessary information.
- 512 540/NR/
NRS/2EZ There is an error with your Filing Status (Field 0065) information. If you checked one (1) single, or four (4) head of household, then the Spouse/RDP Social Security Number (SSN) (Field 0020) field must be blank.
- 513 540NRS/2EZ There is an error with your Filing Status (Field 0065) information. To use the married filing separate status, you must file Form 540 or Long Form 540NR.
- 514 540/NR/
NRS/2EZ There is an error with your Filing Status (Field 0065) information. If you checked five (5) qualifying widow(er), you must indicate the year of death (Field 0080) in YYYY format (example: 2009). The year your Spouse/RDP died cannot be more than two years before the current taxable year.

Section 8 Error Code Descriptions (continued)

515	540/NR	<p>There is an error with your <u>Total Exemption Credits</u>. The Total Exemption Credit (Field 0140) indicated must be equal to the sum of:</p> <ul style="list-style-type: none">• Personal Exemption Credit (Field 0091) <i>plus</i>• Blind Exemption Credit (Field 0096) <i>plus</i>• Senior Exemption Credit (Field 0101) <i>plus</i>• Dependent Exemption Credit (Field 0136) <p>Please check your calculation and make the necessary changes.</p>
517	540/NR	<p>There is an error with the <u>Tax Amount</u> (Field 0240) you provided in the "Tax and Credits" section of your return. Please review the California Tax Tables using Taxable Income (Field 0235) and Filing Status (Field 0065) to determine the tax amount.</p>
518	540/NR	<p>There is an error with the information you provided in the "Taxable Income" section of your return.</p> <p>The Taxable Income (Field 0235) must equal the sum of the Federal Adjusted Gross Income (AGI) (Field 0205) <u>minus</u> California Adjustments-Subtractions (Field 0210) <u>plus</u> California Adjustments-Additions (Field 0220) <u>minus</u> Deductions (Field 0230), unless Capital Construction Fund Literal (Field 0233) and Capital Construction Fund Amount (Field 0234) are present.</p> <p><u>Note:</u> If the Total Adjustments is a negative number, the Taxable Income must equal the sum of Federal AGI <i>plus</i> Total Adjustments minus Deductions.</p>
519	540/NR/ NRS/2EZ	<p>There is an error with <u>Renter's Credit</u>. You do not need to file a return where the only entries are Nonrefundable <u>Renter's Credit</u> (Field 0327) and <u>Refund</u> (Field 0460). Renter's credit is nonrefundable.</p>
520	540/NR/ NRS/2EZ	<p>There is an error with <u>Renter's Credit</u>. The amount of California AGI (Field 0225) must be equal to or less than \$34,722 for filing status 1 or 3, or equal to or less than \$69,444 for filing status 2, 4 or 5 to claim Nonrefundable <u>Renter's Credit</u> (Field 0327).</p>

Section 8 Error Code Descriptions (continued)

521 540/NR/
NRS/2EZ There is an error with the Withholdings information in the "Payment" section of your return.

If Withholdings (Field 0360) is present, Form(s) W-2, W-2G, or 1099R, or Field 0357 must be present.

Unless Field 0357 is present, Withholdings on the return must equal the total amounts withheld on all W-2, W-2G and 1099-R forms where:

<u>On Form</u>	<u>"CA" is present in</u>	<u>Withholding Amount Checked</u>
W-2	Field 0370 (State Name 1)	Field 0400
W-2	Field 0440 (State Name 2)	Field 0470
W-2	Field 0490 (State Name 3)	Field 0520
W-2	Field 0540 (State Name 4)	Field 0570
W-2G	Field 0200 (State Name)	Field 0210
1099-R	Field 0246 (State)	Field 0240
1099-R	Field 0286 (State)	Field 0280

Note: For withholding to be recognized as California Withholding, CA must be indicated on Form(s) W-2, W-2G or 1099-R as the state name.

If any of the following forms has a withholding amount, Field 0357 (Withholding From Other Than W-2, W-2G, or 1099-R) MUST be present:

- W-2GU, 1099A, 1099B, 1099C, 1099DIV, 1099G, 1099INT, 1099LTC, 1099MISC, 1099MSA, 1099OID, 1099PATR, 1099Q, 1099S, 1099SSA, 1099RRB

Note: W-2, W-2G and 1099-R are invalid entries for Field 0357 (Withholding From Other Than W-2, W-2G or 1099-R). In addition to the forms listed above, STM is also a valid entry. A statement must be used if withholdings is from multiple forms.

If Withholding From Other Than W-2, W-2G, or 1099-R (Field 0357) is present, the total Withholdings (Field 0360) must be greater than the total amount withheld from all Forms W-2.

522

The data records of the tax return must be in the following sequence: Return, Form W-2, Form W-2G, Form 1099-R, Schedules, Forms, Statements, IRS Records (if applicable), and Summary.

Both pages of multiple page forms must be present unless there is no data on the second page.

Schedule and form records must be in Error Form Record Number sequence,

The Schedule Occurrence Number (Field 0005 of the Schedule Record) and the Form Occurrence Number (Field 0005 of the Form Record) must be present and in ascending numeric sequence beginning with 01.

Section 8 Error Code Descriptions (continued)

524	5402EZ	There is an error with the information you provided in the Taxable Income Section of your return. Total Income (Field 0225) cannot be greater than \$100,000 if filing status is single or head of household, or \$200,000 if filing status is married filing jointly or qualifying widower.
525	540/NR	There is an error with the Special Credits section of your return. If New jobs credit amount generated (Field 0265), or New jobs credit amount claimed,(Field 0268) is present,then form FTB 3527 must be attached.
526	540/NR/ NRS/2EZ	<p>There is an error with the amount indicated on the “Contributions” section of your return. The Total Contributions amount (Field 0450) must be equal to <u>the sum</u> of the following funds:</p> <ul style="list-style-type: none"> • California Seniors Special Fund (for 540, 540NR only) (Field 0400) • Alzheimer’s Disease/Related Disorders Fund (Field 0405) • California Fund for Senior Citizens (Field 0410) • Rare and Endangered Species Preservation Program (Field 0415) • State Children’s Trust Fund for the Prevention of Child Abuse (Field 0420) • California Breast Cancer Research Fund (Field 0425) • California Firefighters’ Memorial Fund (Field 0431) • Emergency Food for Families Fund (Field 0435) • California Peace Officer Memorial Foundation Fund (Field 0436) • Arts Council Fund (Field 0437) • CA Police Activities League Fund (Field 0438) • CA Veterans Homes Fund (Field 0439) • Safely Surrendered Baby Fund (Field 0440) • CA Military Family Relief Fund (Field 0442) • CA Sea Otter Fund (Field 0443) • CA Ovarian Cancer Research Fund (Field 0444) • Municipal Shelter Spray Neuter Fund (Field 0445) • CA Cancer Research Fund (Field 0446) • ALS Lou Gehrig’s Disease Research Fund (Field 0447)
527	540/NR/ NRS/2EZ	There is an error with the <u>Total Dependent Exemptions</u> information or the Dependent Name information on your return. If the first Dependent Name (Field 0105) is present, then Total Dependent Exemptions (Field 0135) must also be present and greater than zero. If Total Dependent Exemptions (Field 0135) is greater than zero, then Dependent Name (Field 0105) must contain an entry.
528	540NRS	There is an error with the information you provided in the <u>Total Taxable Income</u> section of your return. Adjusted gross income from all sources (Field 0225) cannot be greater than \$100,000. Please use FTB Long Form 540NR.

Section 8 Error Code Descriptions (continued)

529	540/NR	If more than 2 credits are claimed and Field 0325 (More than 2 Credits) has an entry, either Schedule P or form FTB 3540 must be attached, along with the appropriate credit forms. Note: You cannot have <u>both</u> Schedule P and form FTB 3540 with your return.
530	540/2EZ	<p>There is an error with the <u>State Wages</u> information you provided in the "Taxable Income" section. Unless W-2 Statutory Employee Ind., Box 13 on the W-2 (Field 0265), is checked with an "X", the total State Wages amount (Field 0200) on the return must equal the total of the following from all Forms W-2:</p> <ul style="list-style-type: none">• State Wages 1, Box 16 on Form W-2 (Field 0390), <i>plus</i>• State Wages 2, Box 16 on Form W-2 (Field 0460), <i>plus</i>• State Wages 3, Box 16 on Form W-2 (Field 0515), <i>plus</i>• State Wages 4, box 16 on Form W-2 (Field 0560).
	540NR/NRS	There is an error with the <u>California Wages</u> information you provided in the "Taxable Income" section of your return. Unless Statutory Employee Ind., Box 13 on the W-2 (Field 0265), is checked, California Wages (Field 0200) must equal the total amount of California Wages from all W-2 forms where the State Name 1 (Field 0370), State Name 2 (Field 0440), State Name 3 (Field 0490), and/or State Name 4 (Field 0540) equals "CA".
531	540/NR/ NRS/2EZ	<p>There is an error with your <u>Decedent</u> information. If the taxpayer or Spouse/RDP "Date of Death" (Fields 0015 or 0022) is present, then Guardian/Executor Name (Field 0048) and <u>Representative Type</u> (Field 0545) must be present.</p> <p>There is an error with your <u>Representative Type</u> (Field 0545) information. If Representative Type is present, then the taxpayer or Spouse/RDP "Date of Death" (Field 0015 or Field 0022) must be present.</p> <p>If the Representative Type (Field 0545) is present, then Guardian/Executor (Field 0048) must be present.</p>
533	540/NR	There is an error with the Standard Deduction in the "Taxable Income" section of your return. If <u>Deductions</u> (Field 0230) is not equal to the standard deduction amount and you and/or your Spouse/RDP cannot be claimed as a dependent on another return, deductions must be equal to Schedule CA (540)/CA (540NR) <u>California Itemized Deductions</u> (Field 1110).
534	540NRS/ 2EZ	There is an error with the forms you submitted. The only forms allowed with a 540NRS or 2EZ return are Form(s) W-2, Forms 1099R, Schedule HOH/Form FTB 4803e, Schedule RDP, and Schedule SSMC.

Section 8 Error Code Descriptions (continued)

535	540/NR	<p>There is an error with the Standard Deductions information. If you left the Dependent Box (Field 0085) blank and no Schedule CA is transmitted, <u>Deductions</u> (Field 0230) must equal a valid standard deduction amount. Please review the information you provided in the “Dependent Exemptions” and “Taxable Income” sections.</p>
536	540/NR	<p>There is an error with the information you provided in the “Tax” section.</p> <ul style="list-style-type: none">• If you checked the FTB 3800 box (Field 0243), then Tax (Field 0240) must be equal to the amount you indicated on Line 18 of form FTB 3800 (Field 0250).• If you checked the FTB 3803 box (Field 0244), then Tax (Field 0240) must be equal to the amount you indicated on Line 9 on all forms FTB 3803 (Field 0290) plus tax as computed from the tax table or the tax rate schedule.
537	540/NR	<p>A supplemental form you indicated is not present:</p> <ul style="list-style-type: none">• If you checked FTB 3800 (Field 0243), then you must submit FTB 3800.• If you checked FTB 3803 (Field 0244), then you must submit FTB 3803.• If you checked Schedule G-1 (Field 0253), then you must submit Schedule G-1.• If you checked FTB 5805F (Field 0473), then you must submit FTB 5805F.• If you checked FTB 5870A box (Field 0254), then you must submit FTB 5870A.• If you checked FTB 5805 (Field 0472), then you must submit FTB 5805.

Section 8 Error Code Descriptions (continued)

538	540/NR	<p>There is an error with Special Credits information on your return. The Credit Code No. (Field 0307, 0312) must be valid, and the Credit Name (Field 0306, 0311) must contain a valid acronym name.</p> <p>The corresponding credit form is required to be submitted with the return for the following Credit Codes: (Code no. 162, 169, 172, 176, 183, 187-190, 198, 499, 203-205, 210, 211, 213 and 220).</p>			
Code No.	Valid Acronym Name	Form Required	Code No.	Valid Acronym Name	Form Required
159	LARZ HRE/USE		191	R/S LG EMPLR	
160	LOW-EMS VHCL		192	R/S SM EMPLR	
161	YNG INFNT CO		193	R/S TRANSIT	
162	INMATE LABOR	FTB 3507	194	R/S EMPLR VN	
163	SR HOH		196	COMSLR EL CO	
169	E/Z EMPLR	FTB 3553	197	CHILD ADOPT	
170	JT CSTDY HOH		198	LAMBRA HR/US	FTB 3807
171	R/S CO		199	MFG INVSTMNT	FTB 3540
172	LOW-INC HOUS	FTB 3521	200	SALMON/TROUT	
173	DEP PARENT		203	ENHNC OILREC	FTB 3546
174	RCYCL EQUIP		204	DONATE AGTRN	FTB 3547
175	AGRI PRODUCT		205	DSABL ACCESS	FTB 3548
176	E/Z HIRE/USE	FTB 3805Z	206	RICE STRAW	
178	WATRCRSV CO		207	F/W HS CONST	
179	SLR PUMP CO		209	CDFI DEPOSIT	
180	SLR NRG CO		210	TTA HIRE/USE	FTB 3809
181	COM SLR NRG		211	MEA HIRE	FTB 3808
182	NRG CSRV CO		213	HERITAGE	FTB 3503
183	RESEARCH	FTB 3523	215	JSFWAGE	
184	POLTCL CTB		216	JSF PROPERTY	
185	ORPHN DRG CO		217	SOLAR ENERGY	
186	RES RNT/FARM		218	ENVRMNTL TAX	
187	OTHER STATE	SCH S	219	09 NEW HOME	
188	PRIOR YR AMT	FTB 3510	220	NEW JOBS	FTB 3527
189	CHLDCARE PRG	FTB 3501	221	10 NEW HOME	
190	CHLDCARE CTB	FTB 3501	222	1STTM HM BYR	

Credit Code No. 220, (New Jobs) cannot be claimed on Field 0307 or Field 0312. It can be claimed on Field 0268 only.

P (540)/
P (NR) You must include a valid acronym name for the Credit Name (Fields 0730, 0790, 0850, 0910, 1680, 1740, 1800, and 1860) you provided.

539 540/NR There is an error with the information you provided in the "Other Taxes" section. If an amount is indicated under Alternative Minimum Tax (Field 0340), then Schedule P (540)/Schedule P (540 NR) must be submitted.

Section 8 Error Code Descriptions (continued)

540	540/NR	<p>There is an error with the information provided in the “Other Taxes” section. If an amount is indicated under Other Taxes (Field 0350), then form(s) FTB 3501, 3540, 3805P, 3805Z, 3806, 3807, 3808, 3809, or Schedule D-1 must be submitted.</p> <p>If Additional Tax Literal (Field 0341) is equal to “3501”, “3540”, “3805P”, “3805Z”, “3806”, “3807”, “3808”, or “3809”, then the representative form must be attached.</p> <p>If Additional Tax Literal (Field 0341) is equal to “IRC197”, then Schedule D-1 must be attached.</p>
541	540/NR	There is an error with the Excess SDI information in the “Payments” section of your return. If you claimed Excess SDI (Field 0370), you must include more than one Form W-2 and Excess SDI amount must be present in Box 14 (Field 0365) of your W-2.
543	CA (540)/ CA (NR)	There is an error with the <u>Adjustments</u> information in the “Adjustments to Federal Itemized Deductions” section of your Schedule CA/CA (NR). If you indicated an amount under Other Adjustments (Field 1080), you must specify the other adjustments (Field 1070).
545	CA (540)/ CA (NR)	There is an error with the <u>Schedule CA/CA (NR)</u> information. Capital Gain or (Loss) Subtractions (Field 0180) must be equal to the Adjustment Decrease amount on your Schedule D (Field 0310).
546	CA (540)/ CA (NR)	There is an error with the <u>Schedule CA/CA (NR)</u> information. Capital Gain or (Loss) Additions (Field 0190) must be equal to the Adjustment amount (Field 0320) on your Schedule D.
547	CA (540)/ CA (NR)	There is an error with the <u>Schedule CA/CA (NR)</u> information. Other Gains or (Losses) Subtraction (Field 0210) must be equal to the Adjustment Decrease amount (Field 0738) on your Schedule D-1.
548	CA (540)/ CA (NR)	There is an error with the <u>Schedule CA/CA (NR)</u> information. Other Gains or (Losses) Additions (Field 0220) must be equal to the Adjustment Decrease amount (Field 0739) on your Schedule D-1.
549	G-1	There is an error on your Schedule G-1. Make sure that both the Qualifying Age 5 Year Member “No” (Field 0086) and Beneficiary “No” (Field 0044) fields do not have entries.
551	540/NR	There is an error with the <u>Underpayment</u> information in the “Interest and Penalties” section of your return. If you indicated an underpayment amount (Field 0475), form FTB 5805 OR FTB 5805F must be attached to your return. Underpayment amount (Field 0475) must be equal to the amount on form FTB 5805 Penalty (Field 0210), OR form FTB 5805F Penalty (Field 0170) or form FTB 5805F – Amount After Waiver (Field 0185).

Section 8 Error Code Descriptions (continued)

552	540/NR	There is an error with the information in the "Taxable Income" section. If California Adjustments-Subtractions (Field 0210) is greater than the Federal Adjusted Gross Income (AGI) (Field 0205), then your subtotal (Field 0215) must be negative.
555	540/NR	<p>The maximum numbers of California schedules and forms allowed in an electronically filed tax return are as follows:</p> <ul style="list-style-type: none">50 Forms W-230 Forms W-2G20 Forms 1099-R1 Schedule RDP1 Schedule SSMC1 Schedule G-1 per taxpayer (maximum of 2 on a joint return)1 Schedule R per taxpayer (maximum of 2 on a joint return)25 Schedule S3 Forms FTB 592-B3 Forms FTB 5931 Form FTB 352710 Forms FTB 380325 Forms FTB 3805E1 Form FTB 3805P per taxpayer (maximum of 2 on a joint return)3 Forms FTB 3805Z3 Forms FTB 38063 Forms FTB 38073 Forms FTB 38083 Forms FTB 380999 Forms FTB 3885A1 Form FTB 5870A per taxpayer (maximum of 2 on a joint return)99 Form IRS 8886 (maximum within state return)5000 Forms STCGL5000 Forms LTCGL

Allow only one schedule or form for those attachments not listed above.

Section 8 Error Code Descriptions (continued)

556	540/NR/ NRS/2EZ	<p>There is an error with the <u>Social Security Number (SSN)</u> information you provided. Your SSN (Field 0010) and your Spouse/RDP SSN (Field 0020) must:</p> <ul style="list-style-type: none">• Be numeric• Not be all zeroes• Not be all blanks• Not be all ones• Not be all twos• Not be all threes• Not be all fours• Not be all fives• Not be all sixes• Not be all sevens• Not be all eights• Not be all nines• Be within the valid range of SSNs• Not have zeroes in the fourth and fifth digits
<u>557</u>	540/NR	Federal 1040 Indicator (Field 0063) equals "X" and 1040 information is NOT included.
<u>558</u>	540NR	Federal 1040 must always be attached, unless the RDP indicator (Field 0066) is checked.
559	W-2	There is an error with the <u>Employer</u> information on your W-2. Employer's SEIN (Field(s) 0380, 0450, 0500, 0550) cannot match State Wages (Field(s) 0390, 0460, 0515, 0560).
	W-2G	There is an error with the State Income Tax Withholding on your W-2G. Payer's State Identification Number (Field 0201) cannot match State Income Tax Withheld (Field 0210).
	1099R	There is an error with the State Tax Withholding on you your 1099R. Payer's State Number (Fields 0250, 0290) cannot match State Tax Withheld (Fields 0240, 0280).
560	W-2	There is an error with the <u>Employer</u> information on your W-2. Your Employer's State ID Number (Field(s) 0380, 0450, 0500, 0550) must be included if State Wages (Field(s) 0390, 0460, 0515, 0560) is entered and State Name (Field(s) 0370, 0440, 0490, 0540) is equal to "CA".
561	540/NR/ NRS/2EZ	There is an error with the information you provided. Tax Due amount (Field 0395) <i>plus</i> , Use Tax (Field 0398), <i>plus</i> Total Contributions amount (Field 0450) indicated on your return must be equal to the amount indicated in the Amount You Owe field (Field 0465).
562	540/NR	There is an error with the <u>Excess SDI</u> in the "Payments" section of your return. The Excess SDI (Field 0370) amount indicated on your return cannot be greater than \$9999.

Section 8 Error Code Descriptions (continued)

563	W-2	There is an error with the <u>State Disability Insurance (SDI)</u> . Your California SDI (Field 0365) cannot be greater than \$9999. Please check this amount on your W-2.
564	540/NR	<p>There is an error with the Real Estate and Other Withholding in the "Payments" section of your return. If there is an amount indicated under Nonresident <u>Real Estate and Other</u> Withholding (<u>Form 540NR</u>, Field 0363), or Real Estate and Other Withholding (<u>Form 540</u>, Field 0368), then Form(s) 592-B, and/or 593 must be attached.</p> <p>Nonresident <u>Real Estate and Other</u> Withholding (<u>Form 540NR</u>, Field 0363), or Real Estate and Other Withholding (<u>Form 540</u>, Field 0368) must equal the total amounts withheld on all Form(s) 592-B (Field 0290), <u>plus</u> (<u>Field 0300</u>), or 593 (Field 0270).</p>
<u>570</u>	540/NR/ NRS/2EZ	The Taxpayer SSN in the Record ID must match the Taxpayer SSN (Field 0010) of the tax return.
<u>571</u>		<p>Unacceptable IRS Forms or Schedules were included in 1040 information.</p> <p>IRS Schedules must be in ascending alpha sequence or in order by Attachment Sequence Number. IRS Forms must be in ascending numeric sequence or in order by Attachment Sequence Number.</p> <p>The IRS Schedule Occurrence Number and IRS Form Occurrence Number must be present and in ascending numeric sequence beginning with 01.</p> <p>With multiple schedules or forms, the Page Number must be sequential within the Schedule Occurrence Number of a schedule or Form Occurrence Number of a form.</p> <p>Please transmit form(s) W-2, W-2G and 1099-R only with the state return information. The Federal Summary Record cannot be included.</p>
572	540/NR/ NRS/2EZ	There is an error with the <u>Last Name</u> information in the "Name and Address" section. Your Last Name (Field 0032) must be indicated on your return. Your last name cannot be more than 17 characters, cannot have any spaces (except for JR, SR, II, etc.), cannot include punctuation, symbols, dashes or slashes and cannot include titles or ranks such as DR, MD, SGT, etc.

Section 8 Error Code Descriptions (continued)

573	540/NR/ NRS/2EZ	<p>There is an error with your <u>Spouse/RDP Last Name</u> (Field 0042) in the "Name and Address" section. Do not enter your Spouse/RDP last name unless it is different from your last name. Your Spouse/RDP last name cannot be more than 17 characters, cannot have leading or imbedded spaces, and cannot include punctuation, symbols, dashes or slashes. If the last name exceeds field length, please shorten. See examples below.</p> <p><u>Example:</u> Your Name = Jeff Lee Junior Spouse/RDP = Mary Kayla Hunter-Lee</p> <p>Enter As: Your First Name = Jeff Spouse/RDP First Name = Mary Your Middle Initial = (blank) Spouse/RDP Middle Initial = K Your Last Name = Lee JR Spouse/RDP Last Name = Hunterlee</p> <p><u>Example:</u> Your Name = Thomas P. Jones Spouse/RDP = Anna Sue Jones</p> <p>Enter As: Your Name = Thomas Spouse/RDP First Name = Anna Your Middle Initial = P Spouse/RDP Middle Initial = S Your Last Name = Jones Spouse/RDP Last Name = (blank)</p> <p><u>Example:</u> Taxpayer = Jose Juan Gonzalez Spouse/RDP = Maria de la Rosa Gonzalez</p> <p>Enter As: TP First Name = Jose Spouse/RDP First Name = Maria TP Middle Initial = J Spouse/RDP Middle Initial = D TP Last Name = Gonzalez Spouse/RDP Last Name = (blank)</p>
<u>660</u>	ATH	All self-prepared (online) returns must contain an Authentication (ATH) Record.
<u>664</u>	ATH	When the Transmission Type Code (Field 0170) of the TRANA Record is equal to "O", then the PIN Type Code (Field 0008) must equal either "O" or "F".
<u>666</u>	ATH	When the Transmission Type Code (Field 0170) of the TRANA Record is blank, the PIN Type Code (Field 0008) must equal "P", "S", or "F".
<u>668</u>	ATH	When the Transmission Type Code (Field 0170) of the TRANA Record is "Blank" AND the PIN Type Code (Field 0008) is "F", the Jurat/Disclosure Code (Field 0045) must be blank.

Section 8 Error Code Descriptions (continued)

<u>670</u>	ATH	<p>When the PIN Type Code (Field 0008) is equal to "S", the following fields must be present:</p> <ul style="list-style-type: none">• Taxpayer Prior Year Adjusted Gross Income (Field 0020),• Taxpayer Signature (Field 0025),• Taxpayer Signature Date (Field 0040),• Jurat/Disclosure Code (Field 0045),• PIN Authorization Code (Field 0050), and• ERO EFIN/PIN (Field 0060). <p>Exception: When the Filing Status (Field 0065) equals "2" (Married Filing Jointly), the Taxpayer Date of Death (Field 0015) is significant, and the Spouse/RDP Date of Death (Field 0022) is "NOT" significant on the Tax Return, only the following fields are required on the Authentication Record:</p> <ul style="list-style-type: none">• Spouse/RDP Prior Year AGI (Field 0030),• Spouse/RDP Signature (Field 0035),• Taxpayer Signature Date (Field 0040),• Jurat/Disclosure Code (Field 0045),• PIN Authorization Code (Field 0050), and• ERO EFIN/PIN (Field 0060).
671	ATH	<p>When the PIN Type Code (Field 0008) is equal to "S" and Filing Status (Field 0065) is "2" (Married Filing Jointly), then the following fields must be present:</p> <ul style="list-style-type: none">• Spouse/RDP Prior Year Adjusted Gross Income (Field 0030),• Spouse/RDP Signature (Field 0035), <p>Exception: When the Filing Status (Field 0065) equals "2" (Married Filing Jointly), and the Spouse/RDP Date of Death (Field 0022) is significant, and the Taxpayer Date of Death (Field 0015) is "NOT" significant on the Tax Return or BOTH date of death fields are significant, only the following fields are required on the Authentication Record:</p> <ul style="list-style-type: none">• Taxpayer Prior Year AGI (Field 0020),• Taxpayer Signature (Field 0025),• Taxpayer Signature Date (Field 0040),• Jurat/Disclosure Code (Field 0045),• PIN Authorization Code (Field 0050), and• ERO EFIN/PIN (Field 0060).
<u>672</u>	ATH	<p>When the PIN Type Code (Field 0008) is equal to "O", the ERO EFIN/PIN (Field 0060) cannot be present.</p>
<u>673</u>	ATH	<p>For Online Returns only, when the PIN Type Code (Field 0008) is "F" (No PIN used), the Jurat/Disclosure Code (Field 0045) must equal "B". (Note: Form FTB 8453-OL is required.)</p>

Section 8 Error Code Descriptions (continued)

674	ATH	<p>The Taxpayer Signature (Field 0025) on the Authentication Record must match the Taxpayer Signature (Field 0570) on the tax return. Both may be blank.</p> <p>The Spouse/RDP Signature (Field 0035) on the Authentication Record must match the Spouse/RDP Signature (Field 0580) on the tax return. Both may be blank.</p>
675	ATH	<p>The Taxpayer Signature (Field 0025) must be five digits and cannot equal 00000 (5 zeros).</p> <p>The Spouse/RDP Signature (Field 0035) must be five digits and cannot equal 00000 (5 zeros).</p>
676	ATH	<p>When the PIN Type Code (Field 0008) is "F", the PIN Authorization Code (Field 0050) must be "Blank" AND the following fields cannot be present:</p> <ul style="list-style-type: none">• Taxpayer Prior Year AGI (Field 0020)• Taxpayer Signature (Field 0025)• Spouse/RDP Prior Year AGI (Field 0030)• Spouse/RDP Signature (Field 0035)• Taxpayer Signature Date (Field 0040)• ERO EFIN/PIN (Field 0060)
677	ATH	<p>When the PIN Type Code (Field 0008) is equal to "P", "S", or "O" AND the (Field 0065) is other than "2" (Married Filing Jointly), the following fields cannot be present:</p> <ul style="list-style-type: none">• Spouse/RDP Prior Year AGI (Field 0030)• Spouse/RDP Signature (Field 0035)
679	ATH	<p>Your Prior Year Adjusted Gross Income Amount (Field 0020) does not match FTB's Records, therefore you cannot sign your return electronically. You can still e-file by signing a California e-file Return Authorization for Individuals form (FTB 8453-OL).</p>
680	ATH	<p>The Spouse/RDP Prior Year Adjusted Gross Income Amount (Field 0030) does not match FTB's Records, therefore you cannot sign your return electronically. You can still e-file by signing a California e-file Return Authorization for Individuals form (FTB 8453-OL).</p>

Section 8 Error Code Descriptions (continued)

681	ATH	<p>When the PIN Type Code (Field 0008) is equal to "O", the following fields must be present:</p> <ul style="list-style-type: none">• Taxpayer Prior Year Adjusted Gross Income (Field 0020),• Taxpayer Signature (Field 0025),• Taxpayer Signature Date (Field 0040),• Jurat/Disclosure Code (Field 0045), and• PIN Authorization Code (Field 0050). <p>Exception: When the Filing Status (Field 0065) equals "2" (Married Filing Jointly), AND the Taxpayer Date of Death (Field 0015) is significant and the Spouse/RDP Date of Death (Field 0022) is "NOT" significant on the Tax Return, the following fields must be present:</p> <ul style="list-style-type: none">• Spouse/RDP Prior Year Adjusted Gross Income (Field 0030),• Spouse/RDP Signature (Field 0035),• Taxpayer Signature Date (Field 0040),• Jurat/Disclosure Code (Field 0045), and• PIN Authorization Code (Field 0050).
682	ATH	<p>When the PIN Type Code (Field 0008) is equal to "O" and Filing Status (Field 0065) is "2" (Married Filing Jointly), then the following fields must be present:</p> <ul style="list-style-type: none">• Spouse/RDP Prior Year Adjusted Gross Income (Field 0030) and• Spouse/RDP Signature (Field 0035). <p>Exception: When the Filing Status (Field 0065) equals "2" (Married Filing Jointly), and the Spouse/RDP Date of Death (Field 0022) is significant and the Taxpayer Date of Death (Field 0015) is "NOT" significant on the Tax Return or BOTH date of death fields are significant, only the following fields must be present:</p> <ul style="list-style-type: none">• Taxpayer Prior Year Adjusted Gross Income (Field 0020),• Taxpayer Signature (Field 0025),• Taxpayer Signature Date (Field 0040),• Jurat/Disclosure Code (Field 0045), and• PIN Authorization Code (Field 0050).
<u>683</u>	ATH	<p>When the ERO EFIN/PIN (Field 0060) is present, the first six numerals must equal the Electronic Filer ID Number (EFIN) in the Declaration Control Number (DCN).</p>
684	ATH	<p>The last five numerals of the ERO EFIN/PIN (Field 0060) cannot equal 00000 (5 zeros).</p>

Section 8 Error Code Descriptions (continued)

686	ATH	The Taxpayer on this return is ineligible to participate in the Self-Select PIN program. Our records indicate the taxpayer did not file a prior year individual income tax return and does not have a shared secret (Prior Year California Adjusted Gross Income [AGI]). They may still e-file by signing a California e-file Return Authorization for Individuals form (FTB 8453 or 8453-OL).
687	ATH	The Spouse/RDP on this return is ineligible to participate in the Self-Select PIN program. Our records show the Spouse/RDP did not file a prior year individual income tax return and does not have a shared secret (Prior Year California Adjusted Gross Income [AGI]). They may still e-file by signing a California e-file Return Authorization for Individuals form (FTB 8453 or 8453-OL).
689	ATH	The year of Taxpayer Signature Date (Field 0040) must equal current processing year.
<u>694</u>	ATH	When the PIN Type Code (Field 0008) is equal to "S", the Jurat/Disclosure Code (Field 0045) must equal "C". (Note: Shared secret is required.)
<u>695</u>	ATH	When the PIN Type Code (Field 0008) is equal to "P", the Jurat/Disclosure Code (Field 0045) must equal "D". (Note: Form FTB 8879 is required.)
<u>696</u>	ATH	When the PIN Type Code (Field 0008) is equal to "O", the Jurat/Disclosure Code (Field 0045) must equal "A". (Note: Shared secret is required.)
697	ATH	<p>When the PIN Type Code (Field 0008) is equal to "P", the following fields must be present:</p> <ul style="list-style-type: none">• Taxpayer Signature (Field 0025),• Taxpayer Signature Date (Field 0040),• Jurat/Disclosure Code (Field 0045),• PIN Authorization Code (Field 0050), and• ERO EFIN/PIN (Field 0060). <p>Exception: When the Filing Status (Field 0065) equals "2" (Married Filing Jointly), and the Taxpayer Date of Death (Field 0015) is significant and the Spouse/RDP Date of Death (Field 0022) is "NOT" significant on the Tax Return, only the following fields are required on the Authentication Record:</p> <ul style="list-style-type: none">• Spouse/RDP Signature (Field 0035),• Taxpayer Signature Date (Field 0040),• Jurat/Disclosure Code (Field 0045),• PIN Authorization Code (Field 0050), and• ERO EFIN/PIN (Field 0060).

Section 8 Error Code Descriptions (continued)

698 ATH When the PIN Type Code (Field 0008) is equal to "P" and Filing Status (Field 0065) is "2" (Married Filing Jointly), then the Spouse/RDP Signature (Field 0035) must be present.

Exception: When the Filing Status (Field 0065) equals "2" (Married Filing Jointly) and the Spouse/RDP Date of Death (Field 0022) is significant and the Taxpayer Date of Death (Field 0015) is "NOT" significant on the tax return or BOTH date of death fields are significant, only the following fields are required on the Authentication Record:

- Taxpayer Signature (Field 0025),
- Taxpayer Signature Date (Field 0040),
- Jurat/Disclosure Code (Field 0045),
- PIN Authorization Code (Field 0050), and
- ERO EFIN/PIN (Field 0060).

699 ATH When the PIN Type Code (Field 0008) is equal to "P", the following fields must NOT be present:

- Taxpayer Prior Year Adjusted Gross Income (Field 0020)
- Spouse/RDP Prior Year Adjusted Gross Income (Field 0030)

805 The TRANB record must be present.

820 The Julian Date cannot be more than two days prior to the Julian Date of the actual processing date or more than one day after the actual processing date.

822 The transmission sequence number of the TRANA record is a duplicate of a previously accepted transmission.

823 There is unrecognizable or inconsistent control data that is causing the transmission to be rejected.

824 The EFIN of the Transmitter must be present.

825 The data records of the transmission must be in the following sequence: TRANA, TRANB, Return, and RECAP record.

The format of the TRANA, TRANB and RECAP record must correspond exactly to the record layouts as specified.

The Total Return Count (Field 0030) in the RECAP record must match FTB computed count.

831 Total Return Count is a count of returns submitted. This count is incremented each time the Taxpayer SSN within a Record ID changes.

Section 8 Error Code Descriptions (continued)

<u>840</u>		The ETIN plus Transmitters Use Code (Field 0040), Julian Date (Field 0050), and Transmission Sequence Number (Field 0060) of the RECAP Record must agree with the corresponding fields of the TRANA Record (Fields 0060-0080).
900	540/NR/ NRS/2EZ	The Taxpayer SSN (Field 0010) has been used on a previously accepted return.
<u>902</u>	540/NR/ NRS/2EZ	The Declaration Control Number (DCN) has been used on a previously accepted return.
903	540/NR/ NRS/2EZ	The Spouse/RDP SSN (Field 0020) has been used on a previously accepted return.
<u>999</u>		You have more than 99 errors on your return.

Section 9 Entity Entry Instructions

Use these guidelines for programming, and for developing procedures for entering name and address information for e-file returns. Our guidelines differ from those used by the IRS. They also vary slightly from our scannable guidelines.

General Instructions

- Do not use punctuation or symbols, unless specifically allowed.
Note: The only symbols allowed in the entity portion of the return are a slash and a hyphen (dash). If a fraction is part of the street address, enter a forward slash (/).

Name Fields

- Never include spaces in the following three fields:
 - Name Control
 - Taxpayer First Name
 - Spouse/RDP First Name
- Do not include titles or ranks such as DR, MD, ENSIGN, and SGT, etc.
- Use Roman numerals (I, II, IV) for numeric suffixes in the Last Name field.
- Never space in the Last Name field, except when including JR, SR, II, etc.

Address Fields

Use Standard Abbreviations, as shown in Section 10, for the suffix of the street name.

Enter "PMB" followed by the box number in the Additional Address field if the taxpayer has a Personal Mail Box. If the Additional Address field has other information, enter the PMB at the end of the Street Address field. Never truncate PMB information.

Do not enter the apartment number or letter in the Street Address field. Enter the apartment number or letter only in the Apartment Number field (Field 0054). Do not include the identifier (Apartment, Apt, Suite, Ste, #, etc.).

Enter supplemental information, such as "Care of" name or business name, in the Additional Address field.

Enter "APO" or "FPO" in the first three positions of the City field for Military addresses. Do not enter the name of the city. Enter the two-digit state code AE, AA, or AP in the State field (See Standard State Abbreviations and ZIP Code Ranges).

Use the standard two-digit abbreviation for the state or U.S. possession in the State field (See Standard State Abbreviations and ZIP Code Ranges).

Apply standard abbreviations if the address exceeds the field length. If it is still too long, truncate the address.

Foreign Addresses

Do not make an entry in the State or ZIP Code fields.

Use specific foreign address rules:

For Hong Kong, enter "Hong Kong" in the City field and "China" in the Country field.

For Singapore, enter "Singapore" in both the City and the Country field.

For Baja California, enter "Mexico" in the Country field.

For Canada enter "Canada" in the country field followed by a space, then

Enter the 2 position Canadian Province abbreviation, followed by a space, then

Enter the 6 position alpha/numeric zip code (DO NOT space in zip code even when shown).

(See Section 11, Standard State Abbreviations for acceptable Canadian province abbreviations.) Also, for Canadian addresses, truncate the city entry after 12 positions, including spaces.

Section 10 Standard Abbreviations

Use the following abbreviations for the singular or plural form of these words.

<u>Name</u>	<u>ABBR</u>	<u>Name</u>	<u>ABBR</u>	<u>Name</u>	<u>ABBR</u>
Air Force Base	AFB	Garden	GDN	Point	PT
America (n)	AMER	Gateway	GTWY	Post Office Box	PO Box
And/&	/	General Delivery	GEN DEL	Presidio	PRES
Annex	ANX	Grove	GRV	Private Mail Box	PMB
Apartment/Apartamento	APT	Headquarters	HQ	Ranch/Rancho	RNCH
Associates/Association	ASSOC	Heights	HTS	River	RIV
Avenue/Avenida	AVE	Highland	HGLD	Road	RD
Bank	BK	Highway	HWY	Room	RM
Battalion	BTN	Hospital	HOSP	Route, Rte	RT
Battery	BTRY	Hotel	HTL	R.D., Rural Delivery, RFD, R.F.D., R.R., or Rural Route	RR
Beach	BCH	Incorporated	INC		
Boulevard	BLVD	Industry	IND		
Box	BX	International	INTL		
Branch	BR	Island/Isle	IS	Saint/Sainte	ST
Broadway	BRDWY	Junction	JCT	San/Santo	SN
Building	BLDG	Lake	LK	School	SCH
California	CALIF	Lane	LN	Service	SERV
Caminita	CMNTA	Lodge	LDG	South *	S
Caminito	CMNTO	Loop	LP	Southeast *	SE
Camino	CMNO	Lower	LWR	Southwest *	SW
Canyon	CYN	Management	MGMT	Space	SP
Care of, or In Care Of	%	Manor	MNR	Space Flight Center	SFC
Causeway	CSWY	Martin Luther King (JR)	M L KING	Spring	SPG
Center	CTR	Marine Corps Air Station	MCAS	Squadron	SQD
Central	CTL	Medical	MED	Square	SQ
Circle	CIR	Memorial	MEM	Station	STA
City	CY	Mission	MSN	Street	ST
Coast	CST	Mobile	MBL	Suite	STE
College	CLG	Motel	MTL	Taxpayer Unknown	TAXPAYER UNKWN
Community	COMM	Mount	MT	Terminal	TERM
Commonwealth	CMNWL	Mountain	MTN	Terrace	TER
Company	CO	National	NAT	Track	TRAK
Convalescent	CONV	Naval	NAV	Trail	TRL
Corporation	CORP	Naval Air Base	NAB	Trailer	TRLR
Country	CNTRY	Naval Air Station	NAS	Trust	TR
County	CNTY	North *	N	Union	UN
Court	CT	Northeast *	NE	University	UNIV
Crossing	XING	Northwest*	NW	Upper	UPR
Department	DEPT	Number/#	NO	Valley	VLV
Division/Divide	DV	One-fourth, or One-quarter	¼	Verdes	VRD
Drive	DR	One-half	½	View	VW
East *	E	Pacific	PAC	Villa/Ville	VL
Estate	EST	Park	PK	Village	VLG
Expressway	EXPY	Parkway	PKY	Vista	VIS
Flat	FLT	Place	PL	Walk	WK
Floor	FL	Plaza	PLZ	Walkway	WKWY
Fort	FT			Way	WY
Freeway	FWY			West *	W

Section 11 Standard State Abbreviations and ZIP Code Ranges

<u>State</u>	<u>ABBR</u>	<u>ZIP Code</u>	<u>State</u>	<u>ABBR</u>	<u>ZIP Code</u>
Alabama	AL	350-369	Montana	MT	590-599
Alaska	AK	995-999	Nebraska	NE	680-693
Arizona	AZ	850-865	Nevada	NV	889-898
Arkansas	AR	716-729, 75502	New Hampshire	NH	030-038
California	CA	900-961	New Jersey	NJ	070-089
Colorado	CO	800-816	New Mexico	NM	870-884
Connecticut	CT	060-069	New York	NY	004nn, 005nn 06390, 100-149
Delaware	DE	197-199	North Carolina	NC	270-289
District of Columbia	DC	200-205nn, 20799, 56901- 56972, 56945, 56920, 56933, 56944, 56972	North Dakota	ND	580-588
Florida	FL	320-349	Ohio	OH	430-459
Georgia	GA	300-319, 398-399,	Oklahoma	OK	730-732, 734-749
Hawaii	HI	967-968	Oregon	OR	970-979
Idaho	ID	832-838	Pennsylvania	PA	150-196
Illinois	IL	600-629	Rhode Island	RI	028-029
Indiana	IN	460-479	South Carolina	SC	290-299
Iowa	IA	500-528, 68119, 68120	South Dakota	SD	570-577
Kansas	KS	660-679	Tennessee	TN	370-385
Kentucky	KY	400-427, 45275	Texas	TX	733nn, 73949, 750-799, 885nn
Louisiana	LA	700-714, 71749	Utah	UT	840-847
Maine	ME	03801, 039-049	Vermont	VT	050-054, 056-059
Maryland	MD	20331, 20335, 206-219nn	Virginia	VA	200-201nn, 20301, 20370, 220-246
Massachusetts	MA	010-027, 05501-05544	Washington	WA	980-994
Michigan	MI	480-499	West Virginia	WV	247-268
Minnesota	MN	550-567	Wisconsin	WI	49936, 530-549
Mississippi	MS	386-397, 71223	Wyoming	WY	820-83414
Missouri	MO	630-658			

Military Addresses Overseas (APO, DPO or FPO)

<u>State</u>	<u>ABBR</u>	<u>Zip Code</u>
Europe, Middle East, Africa, and Canada	AE	090-098
Americas (other than Canada)	AA	340nn-34099
Pacific	AP	962nn-96699 & 987nn

United States Possessions Abbreviations

<u>State</u>	<u>ABBR</u>	<u>ZIP Code</u>
American Samoa	AS	96799
Federated States of Micronesia	FM	96941-96944
Guam	GU	969nn
Marshall Islands	MH	96960, 96970
Northern Mariana Is.	MP	9695n
Palau	PW	96940
Puerto Rico	PR	006-007, 009nn
Virgin Islands	VI	008nn

Canadian Province Abbreviations

Alberta	AB	Northwest Territories	NT	Quebec	QC
British Columbia	BC	Nova Scotia	NS	Saskatchewan	SK
Manitoba	MB	Nunavat	NU	Yukon Territories	YT
New Brunswick	NB	Ontario	ON		
Newfoundland	NF	Prince Edward Island	PE		

Note: "nn"= 01-99

Section 12 e-file Record Layouts

General Instructions

An asterisk “*” precedes any field that may contain a statement reference (“STMbnn”). It indicates either the first entry of a line or table of related items to be continued on a statement record.

When present, a plus sign “+” precedes the items related to the first entry field.

An at sign “@” precedes any field that must contain a statement reference when significant.

In some cases the related statement fields require more than the maximum 80 positions allowed. An asterisk followed by a plus sign “*+” indicates the first field of a separate statement record that contains the required related fields from the previous statement record.

Field Description Abbreviations

The following abbreviations are used in the “Type” or “Field Description” of the record layouts. The definitions are:

A	=	Alpha
N	=	Numeric
AN	=	Alphanumeric
DT	=	Date
YYYYMMDD	=	length of 8 positions
YYYYMM	=	length of 6 positions
YYYY	=	length of 4 positions

Repeated Field Description Values

Literal values described in recurring fields will only be specified in the first occurrence. All subsequent occurrences will read as “See first occurrence”.

TRANS Record A and B

The first two records on each file must be the TRANS A and TRANS B.

TRANS Record A

Field Number	Field Name	Length	Field Description	2010 Chg
	Byte Count	4	"0120"	
	Start of Record Sentinel	4	Value "****"	
0000	Record ID	6	Value "TRANAb"	
0010	Employer Identification Number (EIN) of Transmitter	9	N (must match same field on TRANB record)	
0020	Transmitter Name	35	AN	
0030	Type Transmitter	16	Value "Preparer's Agent" or "Preparer"	
0040	Processing Site	1	"S" = Sacramento	
0050	Transmission Date	8	YYYYMMDD	
0060	Electronic Transmitter ID Number (ETIN)	7	N (ETIN plus Transmitter's Use Code)	
0070	Julian Date	3	N	
0080	Transmission Sequence for Julian Date in Field Number 0070	2	N	
0090	Acknowledgment Transmission Format	1	"A" = ASCII	
0100	Record Type	1	"V" = variable length option	
0110	Transmitter EFIN	6	N	
0120	Filler	5	Blank	
0130	Reserved	1	Blank	
0140	Reserved	1	Blank	
0150	Reserved	6	Blank	
0160	Production/Test Code	1	"P" = Production, "T" = Test	
0170	Transmission Type Code	1	Blank () = Regular e-file "O" = Online Filing	
0180	Reserved for FTB Use	1	Blank	
	Record Terminus Character	1	Value "#"	

TRANS Record B

Field Number	Field Name	Length	Field Description	2010 Chg
	Byte Count	4	"0120"	
	Start of Record Sentinel	4	Value "****"	
0000	Record ID	6	Value "TRANBb"	
0010	EIN of Transmitter	9	N (must match same field on TRANA record)	
0020	Address	35	AN	
0030	City, State, ZIP Code	35	AN	
0040	Area Code, Telephone Number	10	N	
0050	Filler	16	Blank	
	Record Terminus Character	1	Value "#"	

Tax Return Record Identification – Forms 540, 540NR, 540NRS and 540 2EZ

Field Number	Field Name	Length	Field Description	2010 Chg
	Byte Count	4	"nnnn" for variable	
	Start of Record Sentinel	4	Value "****"	
0000	Record ID	6	Value "RETbbb"	
0001	Return Type	6	Value "540bbb", "540NRb", "540NRS", or "5402EZ"	
0002	Page Number	5	Value "PG01b", "PG02b", or "PG03b"	
0003	Taxpayer SSN	9	N	
0004	Filler	1	Blank	
0005	Tax Period	6	Value "201012", YYYYMM	9/29
0006	Filler	1	Blank	
	Begin Bracketing Field Numbers.			

Form 540 – California Resident Income Tax Return

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
	Byte Count			4	"nnnn" for variable	
	Start Of Record Sentinel			4	Value "*****"	
0000	Record ID			34	Value "RETbbb540bbbPG01b(9n)b201012b" 9n=Taxpayer SSN	9/29
0007	Return Sequence Number a. ETIN Of Transmitter b. Transmitter Use Field c. Julian Date Of Transmission d. Transmission Sequence Number e. Sequence Number Of Each Return			16 5 2 3 2 4	Ns composed of N N N N (01-99) N (0001-9999)	
0008	Declaration Control Number a. always "00" b. EFIN of Originator c. Batch Number d. Serial Number e. Year Digit			14 2 6 3 2 1	Ns composed of (Assigned by ERO) N N N (000-999) N (00-99) N ("1")	9/29
0010	Taxpayer SSN/ITIN		N	9	Must be present	
0015	Taxpayer Date Of Death		DT	8	YYYYMMDD	
0020	Spouse/RDP SSN/ITIN		N	9	Must be present if FS = 2 or 3	
0022	Spouse/RDP Date Of Death		DT	8	YYYYMMDD	
0025	Name Control		A	4	First 4 characters of taxpayer's last name. Must be present	
0030	Taxpayer First Name		A	11	Must be present	
0031	Taxpayer Middle Initial		A	1		
0032	Taxpayer Last Name		A	17	Must be present	
0033	Taxpayer Military Indicator		A	17	Valid Entries: "Military Overseas", "Combat Zone/QHDA", or "NAT Guard"	
0034	Date Taxpayer Deployed Overseas or Entered Combat Zone/QHDA		DT	8	YYYYMMDD	
0035	Date Taxpayer Returned from Overseas or Combat Zone/QHDA		DT	8	YYYYMMDD	
0036	Taxpayer Combat Zone/QHDA Operation or Area Served		AN	50	Must have an entry if "Combat Zone/QHDA" present in Field 0033	
0038	Principal Bus. Activity Code		N	6	From IRS Schedule C, Line B	

Form 540, Page 1 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
0040	Spouse/RDP First Name		A	11	Must be present if FS = 2	
0041	Spouse/RDP Middle Initial		A	1		
0042	Spouse/RDP Last Name		A	17	Blank unless different from T/P last name	
0043	Spouse/RDP Military Indicator		A	17	Valid Entries: "Military Overseas", "Combat Zone/QHDA", or "NAT Guard"	
0044	Date Spouse/RDP Deployed Overseas or Entered Combat Zone/QHDA		DT	8	YYYYMMDD	
0045	Date Spouse/RDP Returned from Overseas or Combat Zone/QHDA		DT	8	YYYYMMDD	
0046	Spouse/RDP Combat Zone/QHDA Operation or Area Served		AN	50	Must have an entry if "Combat Zone/QHDA" present in Field 0043	
0047	Taxpayer Date of Birth		DT	8	YYYYMMDD	9/29
0048	Guardian/Executor Name		AN	17		
0050	Street Address		AN	30	Must be present, allowable special character is slash (/)	
0052	Additional Address		AN	30	Allowable special character is slash (/)	
0054	Apartment Number		AN	5	Omit the identifier (Apt., No., etc.)	
0056	City		AN	17	Must be present	
0057	Country		AN	19		
0058	State		A	2	Must be valid postal abbreviation	
0059	ZIP Code		N	9		
0060	Special Processing Literal		AN	13	"Disaster Loss" or blank	
@0062	Disaster Explanation		AN	6	"STMbnn" or blank	
0063	Federal 1040 Attached Indicator		A	1	"X" or blank	
0064	Federal Schedule EIC Indicator		A	1	"X" or blank	
0065	Filing Status		N	1	Valid entries "1", "2", "3", "4", or "5"	
0066	SSMC/ RDP Indicator		A	1	"X" or blank	
0067	Taxpayer Prior Year Last Name		A	17		
0068	Spouse/RDP Date of Birth		DT	8	YYYYMMDD	9/29
0069	Spouse/RDP Prior Year Last Name		A	17		
0070	Spouse/RDP Name For FS 3	3	A	25		
0071	California Nonresident		A	1	"X" or blank	

Form 540, Page 1 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
0079	Active Duty Military		A	1	"X" or blank	
0080	Year Spouse/RDP Died	5	DT	4	Must be present if FS = 5, YYYY	
0085	Dependent Indicator	6	A	1	"X" or blank	
0087	Filing Status Change		A	1	"X" or blank	
0090	Personal Exemption	7(a)	N	1	"0", "1", or "2"	
0091	Personal Exemption Amount	7(b)	N	3		
0095	Blind Exemption	8(a)	N	1	"1" or "2"	
0096	Blind Exemption Amount	8(b)	N	3		
0100	Senior Exemption	9(a)	N	1	"1" or "2"	
0101	Senior Exemption Amount	9(b)	N	3		
*0105	Dependent Name 1		AN	25	First name, space, last name or "STMbnn"	
+0107	Relationship		A	11	values: "CHILD", "FOSTERCHILD", "GRANDCHILD", "GRANDPARENT", "PARENT", "BROTHER", "SISTER", "AUNT", "UNCLE", "NEPHEW", "NIECE", "NONE", "SON", "DAUGHTER", "OTHER"	
0110	Dependent Name 2		A	25	See first occurrence	
0112	Relationship		A	11	See first occurrence	
0115	Dependent Name 3		A	25	See first occurrence	
0117	Relationship		A	11	See first occurrence	
0135	Total Dependent Exemptions	10(a)	N	2	Must be > 0 if Field 0105 is present	

Form 540, Page 1 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
0136	Total Dependent Exemption Amt.	10(b)	N	4		
0140	Total Exemption Amount	11	N	4		
0200	State Wages	12	N	12		
0205	Federal AGI	13	N	12		
0210	CA Adj-Subtractions	14	N	12		
0215	Subtotal	15	N	12		
0220	CA Adj-Additions	16	N	12		
0225	CA AGI	17	N	12		
0230	Deductions	18	N	12		
0233	Capital Construction Fund Literal	19	A	3	"CCF" or blank	
0234	Capital Construction Fund Amount	19	N	12		
0235	Taxable Income	19	N	12		
0240	Tax	31	N	12		
0241	Tax Table Indicator		A	1	"X" or blank	
0242	Tax Rate Schedule Indicator		A	1	"X" or blank	
0243	FTB 3800 Indicator		A	1	"X" or blank	
0244	FTB 3803 Indicator		A	1	"X" or blank	
0245	Exemption Credit	32	N	12		
0250	Subtotal (Tax After Exemptions)	33	N	12		
0253	Schedule G-1 Indicator		A	1	"X" or blank	
0254	FTB 5870A Indicator		A	1	"X" or blank	
0255	Additional Tax	34	N	12		
0260	Total Tax	35	N	12		
	Record Terminus Character			1	Value "#"	

Form 540, Page 2

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
	Byte Count			4	"nnnn" for variable	
	Start Of Record Sentinel			4	Value "*****"	
0000	Record ID			34	Value "RETbbb540bbbPG02b(9n)b201012b" 9n=Taxpayer SSN	9/29
0265	Jobs Credit Amount Generated	41	N	12		
0268	Jobs Credit Amount Claimed	42	N	12		
0306	Credit Name	43	AN	12	Must be valid Acronym Name, allowable special character is slash (/) or dash (-)	2/17
0307	Code No.	43	N	3	Must be present if Field 0310 present	
0310	Amount	43	N	12		
0311	Credit Name	44	AN	12	Must be valid Acronym Name, allowable special character is slash (/) or dash (-)	2/17
0312	Code No.	44	N	3	Must be present if Field 0315 present	
0315	Amount	44	N	12		
0325	More Than 2 Credits	45	N	12		
0327	Nonrefundable Renter's Credit	46	N	12		
0330	Total Credits	47	N	12		
*0331	Deferred Tax Literal		AN	25	"IRCbSECTIONb453AbINTEREST" "IRCbSECTIONb453bINTEREST" or "STMbnn"	
+0332	Deferred Tax Amount		N	12		
0335	Credits Subtotal	48	N	12		
0340	AMT	61	N	12		
*0341	Additional Tax Literal		AN	6	"3501", "3540", "3549A", "3805P", "3805Z", "3806", "3807", "3808", "3809", "STMbnn", "IRC197" or "NQDC"	11/8
+0342	Additional Tax Amount		N	12		
0345	Mental Health Services Tax	62	N	12		
0350	Other Taxes	63	N	12		
0355	Total Tax	64	N	12		

Form 540, Page 2 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
0356	Amount From Side 1	40	N	12		
*0357	Withholding From Other Than W-2, W-2G or 1099-R		AN	8	"W-2GU", "1099A", "1099B", "1099C", "1099DIV", "1099G", "1099INT", "1099LTC", "1099MISC", "1099MSA", "1099OID", "1099PATR", "1099Q", "1099S", "1099SSA", "1099RRB" or "STMbnn"	
0360	Withholdings	71	N	12		
0365	Estimates	72	N	12		
@0367	ES Payment Name Change		AN	6	"STMbnn" or blank	
0368	Real Estate and Other Withholding	73	N	12		
0370	Excess SDI	74	N	12		
0371	Child/Dep. Care Exp. Credit Qualifying Person SSN	75	N	9	Must be present if Field 0374 is present.	
0372	Child/Dep. Care Exp. Credit Qualifying Person SSN	76	N	9		
0373	Child/Dep. Care Exp. Credit Amount from Form 3506, line 8	77	N	12	Must be present if Field 0374 is present.	
0374	Child/Dep. Care Exp. Credit Amount From Form 3506, Line 12	78	N	12	<p>If Field 0374 is present:</p> <ul style="list-style-type: none"> - Form 3506 must be present. - Field 0205 must not exceed \$100,000. <p>Field 0374 must not exceed \$525 when only Field 0371 is present.</p> <p>Field 0374 must not exceed \$1,050 when Fields 0371 and 0372 are present.</p>	
0375	Total Payments	79	N	12		
0377	Claim of Right	79	AN	8	"IRCb1341" or blank	
0378	Claim of Right Amount	79	N	12		
0380	Overpaid Tax	91	N	12		
0385	Next Year's Tax	92	N	12		
0390	Overpaid Tax Available	93	N	12		
0395	Tax Due	94	N	12		
0398	Use Tax	95	N	12		
	Record Terminus Character			1	Value "#"	

Form 540, Page 3

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
	Byte Count			4	"nnnn" for variable	
	Start Of Record Sentinel			4	Value "****"	
0000	Record ID			34	Value "RETbbb540bbbPG03b(9n)b201012b" 9n=Taxpayer SSN	9/29
0400	California Seniors Special Fund	400	N	12		
0405	Alzheimer's Fund	401	N	12		
0410	Senior Fund	402	N	12		
0415	Endangered Species Fund	403	N	12		
0420	Child Abuse Fund	404	N	12		
0425	Breast Cancer Fund	405	N	12		
0431	Firefighters' Memorial Fund	406	N	12		
0435	Emergency Food Fund	407	N	12		
0436	Peace Officer Foundation Fund	408	N	12		
0437	Arts Council Fund	415	N	12		11/8
0438	CA Police Activities League Fund	416	N	12		11/8
0439	CA Veterans Homes Fund	417	N	12		11/8
0440	Safely Surrendered Baby Fund	418	N	12		11/8
0442	CA Military Family Relief Fund	409	N	12		9/29
0443	CA Sea Otter Fund	410	N	12		
0444	CA Ovarian Cancer Research Fund	411	N	12		9/29
0445	Municipal Shelter Spay-Neuter Fund	412	N	12		9/29
0446	CA Cancer Research Fund	413	N	12		
0447	ALS/Lou Gehrig's Disease Research Fund	414	N	12		9/29
0450	Total Contributions	110	N	12		
0460	Refund	115	N	12		
0465	Amount You Owe	111	N	12		

Form 540, Page 3 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
0466	DDR/EFW Indicator		A	3	"DDR" or "EFW"	
0467	Electronic Funds Withdrawal Amount		N	12		
0468	Electronic Funds Withdrawal Date		DT	8	YYYYMMDD	
0470	Interest, Penalties And Late Payment Penalties	112	N	12		
0472	FTB 5805 Indicator		A	1	"X" or blank	
0473	FTB 5805F Indicator		A	1	"X" or blank	
0475	Underpayment Of Estimated Tax	113	N	12		
0476	Total Amount Due	114	N	12		
0479	Daytime Phone Number		N	10		
0545	Representative Type		N	1	Valid Entries: "1" = Administrator; "2" = Beneficiary; "3" = Executor; "4" = Spouse/RDP; "5" = Trustee	
0550	Taxpayer CSN		N	4	FTB Use Only	
0560	Spouse/RDP CSN		N	4	FTB Use Only	
0570	Taxpayer Signature		N	5	PIN Use Only	
0580	Spouse/RDP Signature		N	5	PIN Use Only	
0590	Taxpayer email address		AN	75		9/29
0600	Name Of Paid Preparer		AN	35		
0605	Preparer SSN/PTIN		AN	9	"N", "PNNNNNNNNN", or "SNNNNNNNNN"	
0607	Preparer FEIN		N	9		
0610	Firm's Name		AN	35		
0615	Firm's Address		AN	30		
0620	City		AN	17		
0625	State		A	2		
0630	ZIP Code		N	9		
0640	Third Party Designation- Yes		A	1	"X" or blank	
0660	Third Party Designee's Name		AN	35		
0670	Third Party Designee's Phone Number		N	10		

Form 540, Page 3 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
0700	Routing Number 1		N	9		
0710	Checking Account Indicator 1		A	1	"X" or blank	
0720	Savings Account Indicator 1		A	1	"X" or blank	
0730	Account Number 1		AN	17	includes "-" dash or space	
0740	DDR Amount 1	116	N	12		
0750	Routing Number 2		N	9		
0760	Checking Account Indicator 2		A	1	"X" or blank	
0770	Savings Account Indicator 2		A	1	"X" or blank	
0780	Account Number 2		AN	17	includes "-" dash or space	
0790	DDR Amount 2	117	N	12		
0800	First Estimate Payment Amount		N	12		
0810	First Estimate Payment Date		DT	8	YYYYMMDD	
0820	Second Estimate Payment Amount		N	12		
0830	Second Estimate Payment Date		DT	8	YYYYMMDD	
0840	Third Estimate Payment Amount		N	12		
0850	Third Estimate Payment Date		DT	8	YYYYMMDD	
0860	Fourth Estimate Payment Amount		N	12		
0870	Fourth Estimate Payment Date		DT	8	YYYYMMDD	
	Record Terminus Character			1	Value "#"	

Added Fields 0047, 0068, 0590, 0437, 0438, 0439, 0440

Deleted Fields 0442, 0444, 0445, 0447

Long Form 540NR – California Nonresident or Part-Year Resident Income Tax Return (Long Form)

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
	Byte Count			4	"nnnn" for variable	
	Start Of Record Sentinel			4	Value "****"	
0000	Record ID			34	Value "RETbbb540NRbPG01b(9n)b201012b" 9n=Taxpayer SSN	9/29
0007	Return Sequence Number a. ETIN Of Transmitter b. Transmitter Use Field c. Julian Date Of Transmission d. Transmission Sequence Number e. Sequence Number Of Each Return			16 5 2 3 2 4	Ns composed of N N N N (01-99) N (0001-9999)	
0008	Declaration Control Number a. Always "00" b. EFIN of Originator c. Batch Number d. Serial Number e. Year Digit			14 2 6 3 2 1	Ns composed of (Assigned by ERO) N N N (000-999) N (00-99) N ("1")	9/29
0010	Taxpayer SSN/ITIN		N	9	Must be present	
0015	Taxpayer Date Of Death		DT	8	YYYYMMDD	
0020	Spouse/RDP SSN/ITIN		N	9	Must be present if FS = 2 or 3	
0022	Spouse/RDP Date Of Death		DT	8	YYYYMMDD	
0025	Name Control		A	4	First 4 characters of taxpayer's last name. Must be present	
0030	Taxpayer First Name		A	11	Must be present	
0031	Taxpayer Middle Initial		A	1		
0032	Taxpayer Last Name		A	17	Must be present	
0033	Taxpayer Military Indicator		A	17	Valid Entries: "Military Overseas", "Combat Zone/QHDA", or "NAT Guard"	
0034	Date Taxpayer Deployed Overseas or Entered Combat Zone/QHDA		DT	8	YYYYMMDD	
0035	Date Taxpayer Returned from Overseas or Combat Zone/QHDA		DT	8	YYYYMMDD	
0036	Taxpayer Combat Zone/QHDA Operation or Area Served		AN	50	Must have an entry if "Combat Zone/QHDA" present in Field 0033	
0038	Principal Bus. Activity Code		N	6	From IRS Schedule C, Line B	

Form 540NR, Page 1 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
0040	Spouse/RDP First Name		A	11	Must be present if FS = 2	
0041	Spouse/RDP Middle Initial		A	1		
0042	Spouse/RDP Last Name		A	17	Blank unless different from T/P last name	
0043	Spouse/RDP Military Indicator		A	17	Valid Entries: "Military Overseas", "Combat Zone/QHDA", or "NAT Guard"	
0044	Date Spouse/RDP Deployed Overseas or Entered Combat Zone/QHDA		DT	8	YYYYMMDD	
0045	Date Spouse/RDP Returned from Overseas or Combat Zone/QHDA		DT	8	YYYYMMDD	
0046	Spouse/RDP Combat Zone/QHDA Operation or Area Served		AN	50	Must have an entry if "Combat Zone/QHDA" present in Field 0043	
0047	Taxpayer Date of Birth		DT	8	YYYYMMDD	9/29
0048	Guardian/Executor Name		AN	17		
0050	Street Address		AN	30	Must be present, allowable special character is slash (/)	
0052	Additional Address		AN	30	Allowable special character is slash (/)	
0054	Apartment Number		AN	5	Omit the identifier (Apt., No., etc.)	
0056	City		AN	17	Must be present	
0057	Country		AN	19		
0058	State		A	2	Must be valid postal abbreviation	
0059	ZIP Code		N	9		
0060	Special Processing Literal		AN	13	"Disaster Loss" or blank	
@0062	Disaster Explanation		AN	6	"STMbnn" or blank	
0063	Federal 1040 Attached Indicator		A	1	"X" or blank	
0064	Federal Schedule EIC Indicator		A	1	"X" or blank	
0065	Filing Status		N	1	Valid entries "1", "2", "3", "4", or "5"	
0066	SSMC/ RDP Indicator		A	1	"X" or blank	
0067	Taxpayer Prior Year Last Name		A	17		
0068	Spouse/RDP Date of Birth		DT	8	YYYYMMDD	9/29
0069	Spouse/RDP Prior Year Last Name		A	17		
0070	Spouse/RDP Name For FS 3	3	A	25		

Form 540NR, Page 1 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
0071	California Nonresident		A	1	"X" or blank	
0079	Active Duty Military		A	1	"X" or blank	
0080	Year Spouse/RDP Died	5	DT	4	Must be present if FS = 5, YYYY	
0085	Dependent Indicator	6	A	1	"X" or blank	
0087	Filing Status Change		A	1	"X" or blank	
0090	Personal Exemption	7(a)	N	1	"0", "1", or "2"	
0091	Personal Exemption Amount	7(b)	N	3		
0095	Blind Exemption	8(a)	N	1	"1" or "2"	
0096	Blind Exemption Amount	8(b)	N	3		
0100	Senior Exemption	9(a)	N	1	"1" or "2"	
0101	Senior Exemption Amount	9(b)	N	3		
*0105	Dependent Name 1		AN	25	First name, space, last name or "STMbnn"	
+0107	Relationship		A	11	values: "CHILD", "FOSTERCHILD", "GRANDCHILD", "GRANDPARENT", "PARENT", "BROTHER", "SISTER", "AUNT", "UNCLE", "NEPHEW", "NIECE", "NONE", "SON", "DAUGHTER", "OTHER"	
0110	Dependent Name 2		A	25	See first occurrence	
0112	Relationship		A	11	See first occurrence	
0115	Dependent Name 3		A	25	See first occurrence	
0117	Relationship		A	11	See first occurrence	
0135	Total Dependent Exemptions	10(a)	N	2	Must be > 0 if Field 0105 is present	
0136	Total Dependent Exemption Amt	10(b)	N	4		

Form 540NR, Page 1 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
0140	Total Exemption Credit	11	N	4		
0200	California Wages	12	N	12		
0205	Federal AGI	13	N	12		
0210	CA Adj-Subtractions	14	N	12		
0215	Subtotal	15	N	12		
0220	CA Adj-Additions	16	N	12		
0225	CA AGI	17	N	12		
0230	Deductions	18	N	12		
0233	Capital Construction Fund Literal	19	A	3	"CCF" or blank	
0234	Capital Construction Fund Amount	19	N	12		
0235	Total Taxable Income	19	N	12		
0236	CA AGI from Schedule CA (540NR)	32	N	12		
0240	Tax	31	N	12		
0241	Tax Table Indicator		A	1	"X" or blank	
0242	Tax Rate Schedule Indicator		A	1	"X" or blank	
0243	FTB 3800 Indicator		A	1	"X" or blank	
0244	FTB 3803 Indicator		A	1	"X" or blank	
0253	Schedule G-1 Indicator		A	1	"X" or blank	
0254	FTB 5870A Indicator		A	1	"X" or blank	
0255	Additional Tax	41	N	12		
0260	Total Tax	42	N	12		
0265	Jobs Credit Amount Generated	56	N	12		
0268	Jobs Credit Amount Claimed	57	N	12		
0274	CA Taxable Income	35	N	12		
0276	CA Tax Rate (Ratio)	36	N	5	Ratio	
0278	CA Tax Before Exemption Credits	37	N	12		
0280	CA Exemption Credit Percentage (Ratio)	38	N	5	Ratio	
0282	CA Prorated Exemption Credits	39	N	12		
0284	CA Regular Tax Before Credits	40	N	12		
	Record Terminus Character			1	Value "#"	

Form 540NR, Page 2

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
	Byte Count			4	"nnnn" for variable	
	Start Of Record Sentinel			4	Value "****"	
0000	Record ID			34	Value "RETbbb540NRbPG02b(9n)b201012b" 9n=Taxpayer SSN	9/29
0301	Credit For Joint Custody	51	N	12		
0302	Credit For Dependent Parent	52	N	12		
0303	Credit For Senior Head Of Household	53	N	12		
0305	Prorated Credit Amount	55	N	12		
0306	Credit Name	58	A	12	Must be valid Acronym Name. Allowable special character is slash (/) or dash (-)	12/9
0307	Code No.	58	N	3	Must be present if Field 0310 present	
0310	Amount	58	N	12		
0311	Credit Name	59	A	12	Must be valid Acronym Name. Allowable special character is slash (/) or dash (-)	12/9
0312	Code No.	59	N	3	Must be present if Field 0315 present	
0315	Amount	59	N	12		
0316	Prorated Credit Percentage	54	N	5	Ratio	
0325	More Than 2 Credits	60	N	12		
0327	Nonrefundable Renter's Credit	61	N	12		
0330	Total Credits	62	N	12		
*0331	Deferred Tax Literal		AN	25	"IRCbSECTIONb453AbINTEREST" "IRCbSECTIONb453bINTEREST" or "STMbnn"	
+0332	Deferred Tax Amount		N	12		
0335	Credits Subtotal	63	N	12		

Form 540NR, Page 2 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
0340	AMT	71	N	12		
*0341	Additional Tax Literal		AN	6	"3501", "3540", " 3549A ", "3805P", "3805Z", "3806", "3807", "3808", "3809", "STMbnn", "IRC197" or "NQDC"	11/8
+0342	Additional Tax Amount		N	12		
0345	Mental Health Services Tax	72	N	12		
0350	Other Taxes	73	N	12		
0355	Total Tax	74	N	12		
0356	Amount From Side 1	50	N	12		
*0357	Withholding From Other Than W-2, W-2G or 1099-R		AN	8	"W-2GU", "1099A", "1099B", "1099C", "1099DIV", "1099G", "1099INT", "1099LTC", "1099MISC", "1099MSA", "1099OID", "1099PATR", "1099Q", "1099S", "1099SSA", "1099RRB" or "STMbnn"	
0360	Withholdings	81	N	12		
0363	Real Estate and Other Non-Resident Withholding	83	N	12		2/17
0365	Estimates	82	N	12		2/17
@0367	ES Payment Name Change		AN	6	"STMbnn" or blank	
0370	Excess SDI	84	N	12		
0371	Child/Dep. Care Exp. Credit Qualifying Person SSN	85	N	9	Must be present if Field 0374 is present.	
0372	Child/Dep. Care Exp. Credit Qualifying Person SSN	86	N	9		
0373	Child/Dep. Care Exp. Credit Amount from Form 3506, Line 8	87	N	12	Must be present if Field 0374 is present.	
0374	Child/Dep. Care Exp. Credit Amount From Form 3506, Line 12	88	N	12	If Field 0374 is present: Form 3506 must be present. Field 0205 must not exceed \$100,000. Field 0374 must not exceed \$525 when only Field 0371 is present. Field 0374 must not exceed \$1,050 when Fields 0371 and 0372 are present.	9/29
0375	Total Payments	89	N	12		
0377	Claim of Right	89	AN	8	"IRCb1341" or blank	
0378	Claim of Right Amount	89	N	12		
0380	Overpaid Tax	101	N	12		
0385	Next Year's Tax	102	N	12		
0390	Overpaid Tax Available	103	N	12		
0395	Tax Due	104	N	12		
	Record Terminus Character			1	Value "#"	

Form 540NR, Page 3

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
	Byte Count			4	"nnnn" for variable	
	Start Of Record Sentinel			4	Value "****"	
0000	Record ID			34	Value "RETbbb540NRbPG03b(9n)b2010 12b" 9n=Taxpayer SSN	9/29
0400	California Senior Special Fund	400	N	12		
0405	Alzheimer's Fund	401	N	12		
0410	Senior Fund	402	N	12		
0415	Endangered Species Fund	403	N	12		
0420	Child Abuse Fund	404	N	12		
0425	Breast Cancer Fund	405	N	12		
0431	Firefighters' Memorial Fund	406	N	12		
0435	Emergency Food Fund	407	N	12		
0436	Peace Officers Foundation Fund	408	N	12		
0437	Arts Council Fund	415	N	12		11/8
0438	CA Police Activities League Fund	416	N	12		11/8
0439	CA Veterans Homes Fund	417	N	12		11/8
0440	Safely Surrendered Baby Fund	418	N	12		11/8
0442	CA Military Family Relief Fund	409	N	12		9/29
0443	CA Sea Otter Fund	410	N	12		
0444	CA Ovarian Cancer Research Fund	411	N	12		9/29
0445	Municipal Shelter Spay-Neuter Fund	412	N	12		9/29
0446	CA Cancer Research Fund	413	N	12		
0447	ALS/Lou Gehrig's Disease Research Fund	414	N	12		9/29
0450	Total Contributions	120	N	12		9/29
0460	Refund	125	N	12		
0465	Amount You Owe	121	N	12		

Form 540NR, Page 3 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
0466	DDR/EFW Indicator		A	3	"DDR" or "EFW"	
0467	Electronic Funds Withdrawal Amount		N	12		
0468	Electronic Funds Withdrawal Date		DT	8	YYYYMMDD	
0470	Interest	122	N	12		
0472	FTB 5805 Indicator		A	1	"X" or blank	
0473	FTB 5805F Indicator		A	1	"X" or blank	
0475	Underpayment Of Estimated Tax	123	N	12		
0476	Total Amount Due	124	N	12		
0479	Daytime Phone Number		N	10		
0545	Representative Type		N	1	Valid Entries: "1" = Administrator; "2" = Beneficiary; "3" = Executor; "4" = Spouse/RDP; "5" = Trustee	
0550	Taxpayer CSN		N	4	FTB Use Only	
0560	Spouse/RDP CSN		N	4	FTB Use Only	
0570	Taxpayer Signature		N	5	PIN Use Only	
0580	Spouse/RDP Signature		N	5	PIN Use Only	
0590	Taxpayer email address		AN	75		9/29
0600	Name Of Paid Preparer		AN	35		
0605	Preparer SSN/PTIN		AN	9	"N", "PNNNNNNNN", or "SNNNNNNNN"	
0607	Preparer FEIN		N	9		
0610	Firm's Name		AN	35		
0615	Firm's Address		AN	30		
0620	City		AN	17		
0625	State		A	2		
0630	ZIP Code		N	9		
0640	Third Party Designation- Yes		A	1	"X" or blank	
0660	Third Party Designee's Name		AN	35		
0670	Third Party Designee's Phone Number		N	10		

Form 540NR, Page 3 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
0700	Routing Number 1		N	9		
0710	Checking Account Indicator 1		A	1	"X" or blank	
0720	Savings Account Indicator 1		A	1	"X" or blank	
0730	Account Number 1		AN	17	includes "-" dash or space	
0740	DDR Amount 1	126	N	12		
0750	Routing Number 2		N	9		
0760	Checking Account Indicator 2		A	1	"X" or blank	
0770	Savings Account Indicator 2		A	1	"X" or blank	
0780	Account Number 2		AN	17	includes "-" dash or space	
0790	DDR Amount 2	127	N	12		
0800	First Estimate Payment Amount		N	12		
0810	First Estimate Payment Date		DT	8	YYYYMMDD	
0820	Second Estimate Payment Amount		N	12		
0830	Second Estimate Payment Date		DT	8	YYYYMMDD	
0840	Third Estimate Payment Amount		N	12		
0850	Third Estimate Payment Date		DT	8	YYYYMMDD	
0860	Fourth Estimate Payment Amount		N	12		
0870	Fourth Estimate Payment Date		DT	8	YYYYMMDD	
	Record Terminus Character			1	Value "#"	

Added Fields 0047, 0068, 0590, 0437, 0438, 0439, 0440

Deleted Fields 0442, 0444, 0445, 0447

Short Form 540NRS – California Nonresident or Part-Year Resident Income Tax Return (Short Form)

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
	Byte Count			4	"nnnn" for variable	
	Start Of Record Sentinel			4	Value "****"	
0000	Record ID			34	Value "RETbbb540NRSPG01b(9n)b201012b" 9n=Taxpayer SSN	9/29
0007	Return Sequence Number a. ETIN Of Transmitter b. Transmitter Use Field c. Julian Date Of Transmission d. Transmission Sequence Number e. Sequence Number Of Each Return			16 5 2 3 2 4	Ns composed of N N N N (01-99) N (0001-9999)	
0008	Declaration Control Number a. Always "00" b. EFIN of Originator c. Batch Number d. Serial Number e. Year Digit			14 2 6 3 2 1	Ns composed of (Assigned by ERO) N N N (000-999) N (00-99) N ("1")	9/29
0010	Taxpayer SSN/ITIN		N	9	Must be present	
0015	Taxpayer Date Of Death		DT	8	YYYYMMDD	
0020	Spouse/RDP SSN/ITIN		N	9	Must be present if FS = 2	
0022	Spouse/RDP Date Of Death		DT	8	YYYYMMDD	
0025	Name Control		A	4	First 4 characters of taxpayer's last name. Must be present	
0030	Taxpayer First Name		A	11	Must be present	
0031	Taxpayer Middle Initial		A	1		
0032	Taxpayer Last Name		A	17	Must be present	
0033	Taxpayer Military Indicator		A	17	Valid Entries: "Military Overseas", "Combat Zone/QHDA", or "NAT Guard"	
0034	Date Taxpayer Deployed Overseas or Entered Combat Zone/QHDA		DT	8	YYYYMMDD	
0035	Date Taxpayer Returned from Overseas or Combat Zone/QHDA		DT	8	YYYYMMDD	
0036	Taxpayer Combat Zone/QHDA Operation or Area Served		AN	50	Must have an entry if "Combat Zone/QHDA" present in Field 0033	

Form 540NRS, Page 1 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
0040	Spouse/RDP First Name		A	11	Must be present if FS = 2	
0041	Spouse/RDP Middle Initial		A	1		
0042	Spouse/RDP Last Name		A	17	Blank unless different from T/P last name	
0043	Spouse/RDP Military Indicator		A	17	Valid Entries: "Military Overseas", "Combat Zone/QHDA", or "NAT Guard"	
0044	Date Spouse/RDP Deployed Overseas or Entered Combat Zone/QHDA		DT	8	YYYYMMDD	
0045	Date Spouse/RDP Returned from Overseas or Combat Zone/QHDA		DT	8	YYYYMMDD	
0046	Spouse/RDP Combat Zone/QHDA Operation or Area Served		AN	50	Must have an entry if "Combat Zone/QHDA" present in Field 0043	
0047	Taxpayer Date of Birth		DT	8	YYYYMMDD	9/29
0048	Guardian/Executor Name		AN	17		
0050	Street Address		AN	30	Must be present, allowable special character is slash (/)	
0052	Additional Address		AN	30	Allowable special character is slash (/)	
0054	Apartment Number		AN	5	Omit the identifier (Apt., No., etc.)	
0056	City		AN	17	Must be present	
0057	Country		AN	19		
0058	State		A	2	Must be valid postal abbreviation	
0059	ZIP Code		N	9		
0060	Special Processing Literal		AN	13	"Disaster Loss" or blank	
@0062	Disaster Explanation		AN	6	"STMbnn" or blank	
0064	Federal Schedule EIC Indicator		A	1	"X" or blank	
0065	Filing Status		N	1	Valid entries "1", "2", "4", or "5"	
0066	SSMC/ RDP Indicator		A	1	"X" or blank	
0067	Taxpayer Prior Year Last Name		A	17		
0068	Spouse/RDP Date of Birth		DT	8	YYYYMMDD	9/29
0069	Spouse/RDP Prior Year Last Name		A	17		
0070	Spouse/RDP Name For FS 3	3	A	25	Not used	
0071	California Nonresident		A	1	"X" or blank	
0072	State of Residency - Taxpayer		A	2	Must be valid postal abbreviation	

Form 540NRS, Page 1 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
0073	State of Residency - Spouse/RDP		A	2	Must be valid postal abbreviation	
0074	Dates of California Residency		A	1	"X" or blank	
0075	From Date – Taxpayer		N	8	YYYYMMDD	
0076	To Date – Taxpayer		N	8	YYYYMMDD	
0077	From Date – Spouse/RDP		N	8	YYYYMMDD	
0078	To Date – Spouse/RDP		N	8	YYYYMMDD	
0079	Active Duty Military (State or Country of Domicile)		A	1	"X" or blank	
0080	Year Spouse/RDP Died	5	DT	4	Must be present if FS = 5, YYYY	
0081	Taxpayer – Domicile		AN	19		
0082	Spouse/RDP – Domicile		AN	19		
0085	Dependent Indicator	6	A	1	"X" or blank	
0087	Filing Status Change		A	1	"X" or blank	
0090	Personal Exemption	7(a)	N	1	"0", "1", or "2"	
0091	Personal Exemption Amount	7(b)	N	3		
0095	Blind Exemption	8(a)	N	1	"1" or "2"	
0096	Blind Exemption Amount	8(b)	N	3		
*0105	Dependent Name 1		AN	25	First name, space, last name or "STMbnn"	
+0107	Relationship		A	11	values: "CHILD", "FOSTERCHILD", "GRANDCHILD", "GRANDPARENT", "PARENT", "BROTHER", "SISTER", "AUNT", "UNCLE", "NEPHEW", "NIECE", "NONE", "SON", "DAUGHTER", "OTHER"	
0110	Dependent Name 2		A	25	See first occurrence	
0112	Relationship		A	11	See first occurrence	
0115	Dependent Name 3		A	25	See first occurrence	
0117	Relationship		A	11	See first occurrence	

Form 540NRS, Page 1 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
0135	Total Dependent Exemptions	10(a)	N	2	Must be > 0 if Field 0105 is present	
0136	Total Dependent Exemption Amt	10(b)	N	4		
0140	Total Exemption Amount	11	N	4		
0200	California Wages	12	N	12		
0205	Federal AGI	13	N	12		
0206	Military Pay Adjustment Literal	14a	A	3	Literal "MPA" or blank	
0208	Unemployment And Military Pay Adjustment	14	N	12		
0225	CA AGI	17	N	12		
0230	Standard Deduction	18	N	12		
0235	Taxable Income	19	N	12		
0236	CA AGI	32	N	12		
0240	Tax	31	N	12		
0270	CA Standard Deduction Percentage (Ratio)	33	N	5	Ratio	
0272	CA Prorated Standard Deduction	34	N	12		
0274	CA Taxable Income	35	N	12		
0276	CA Tax Rate (Ratio)	36	N	5	Ratio	
0278	CA Tax Before Exemption Credits	37	N	12		
0280	CA Exemption Credit Percentage (Ratio)	38	N	5	Ratio	
0282	CA Prorated Exemption Credits	39	N	12		
0284	CA Regular Tax Before Credits	42	N	12		
	Record Terminus Character			1	Value "#"	

Form 540NRS, Page 2

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
	Byte Count			4	"nnnn" for variable	
	Start Of Record Sentinel			4	Value "****"	
0000	Record ID			34	Value "RETbbb540NRSPG02b(9n)b201012b" 9n=Taxpayer SSN	9/29
0300	Amount From Side 1	50	N	12		
0327	Nonrefundable Renter's Credit	61	N	12		
0355	Total Tax	74	N	12		
0360	Withholdings	81	N	12		
0390	Overpaid Tax Available	103	N	12		
0395	Tax Due	104	N	12		
0405	Alzheimer's Fund	401	N	12		
0410	Senior Fund	402	N	12		
0415	Endangered Species Fund	403	N	12		
0420	Child Abuse Fund	404	N	12		
0425	Breast Cancer Fund	405	N	12		
0431	Firefighters' Memorial Fund	406	N	12		
0435	Emergency Food Fund	407	N	12		
0436	Peace Officer Foundation Fund	408	N	12		
0437	Arts Council Fund	415	N	12		11/8
0438	CA Police Activities League Fund	416	N	12		11/8
0439	CA Veterans Homes Fund	417	N	12		11/8
0440	Safely Surrendered Baby Fund	418	N	12		11/8
0442	CA Military Family Relief Fund	409	N	12		9/29
0443	CA Sea Otter Fund	410	N	12		
0444	CA Ovarian Cancer Research Fund	411	N	12		9/29
0445	Municipal Shelter Spay-Neuter Fund	412	N	12		9/29
0446	CA Cancer Research Fund	413	N	12		
0447	ALS/Lou Gehrig's Disease Research Fund	414	N	12		9/29
0450	Total Contributions	120	N	12		9/29
0460	Refund	125	N	12		
0465	Amount You Owe	121	N	12		

Form 540NRS, Page 2 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
0466	DDR/EFW Indicator		A	3	"DDR" or "EFW"	
0467	Electronic Funds Withdrawal Amount		N	12		
0468	Electronic Funds Withdrawal Date		DT	8	YYYYMMDD	
0479	Daytime Phone Number		N	10		
0545	Representative Type		N	1	Valid Entries: "1" = Administrator; "2" = Beneficiary; "3" = Executor; "4" = Spouse/RDP; "5" = Trustee	
0550	Taxpayer CSN		N	4	FTB Use Only	
0560	Spouse/RDP CSN		N	4	FTB Use Only	
0570	Taxpayer Signature		N	5	PIN Use Only	
0580	Spouse/RDP Signature		N	5	PIN Use Only	
0590	Taxpayer email address		AN	75		9/29
0600	Name Of Paid Preparer		AN	35		
0605	Preparer SSN/PTIN		AN	9	"N", "PNNNNNNNN", or "SNNNNNNNN"	
0607	Preparer FEIN		N	9		
0610	Firm's Name		AN	35		
0615	Firm's Address		AN	30		
0620	City		AN	17		
0625	State		A	2		
0630	ZIP Code		N	9		
0640	Third Party Designation- Yes		A	1	"X" or blank	
0660	Third Party Designee's Name		AN	35		
0670	Third Party Designee's Phone Number		N	10		
0700	Routing Number 1		N	9		
0710	Checking Account Indicator 1		A	1	"X" or blank	
0720	Savings Account Indicator 1		A	1	"X" or blank	
0730	Account Number 1		AN	17	includes "-" dash or space	
0740	DDR Amount 1	126	N	12		

Form 540NRS, Page 2 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
0750	Routing Number 2		N	9		
0760	Checking Account Indicator 2		A	1	"X" or blank	
0770	Savings Account Indicator 2		A	1	"X" or blank	
0780	Account Number 2		AN	17	includes "-" dash or space	
0790	DDR Amount 2	127	N	12		
0800	First Estimate Payment Amount		N	12		
0810	First Estimate Payment Date		DT	8	YYYYMMDD	
0820	Second Estimate Payment Amount		N	12		
0830	Second Estimate Payment Date		DT	8	YYYYMMDD	
0840	Third Estimate Payment Amount		N	12		
0850	Third Estimate Payment Date		DT	8	YYYYMMDD	
0860	Fourth Estimate Payment Amount		N	12		
0870	Fourth Estimate Payment Date		DT	8	YYYYMMDD	
	Record Terminus Character			1	Value " # "	

Added Fields 0047, 0068, 0590, 0437, 0438, 0439, 0440

Deleted Fields 0442, 0444, 0445, 0447

Form 540 2EZ – California Resident Income Tax Return

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
	Byte Count			4	“nnnn” for variable	
	Start Of Record Sentinel			4	Value “****”	
0000	Record ID			34	Value “RETbbb5402EZPG01b(9n)b201012b” 9n = Taxpayer SSN	9/29
0007	Return Sequence Number a. ETIN Of Transmitter b. Transmitter Use Field c. Julian Date Of Transmission d. Transmission Sequence Number e. Sequence Number Of Each Return			16 5 2 3 2 4	Ns composed of N N N N (01-99) N (0001-9999)	
0008	Declaration Control Number a. Always “00” b. EFIN of Originator c. Batch Number d. Serial Number e. Year Digit			14 2 6 3 2 1	Ns composed of (Assigned by ERO) N N N (000-999) N (00-99) N (“1”)	9/29
0010	Taxpayer SSN/ITIN		N	9	Must be present	
0015	Taxpayer Date Of Death		DT	8	YYYYMMDD	
0020	Spouse/RDP SSN/ITIN		N	9	Must be present if FS = 2	
0022	Spouse/RDP Date Of Death		DT	8	YYYYMMDD	
0025	Name Control		A	4	First 4 characters of taxpayer’s last name. Must be present.	
0030	Taxpayer First Name		A	11	Must be present	
0031	Taxpayer Middle Initial		A	1		
0032	Taxpayer Last Name		A	17	Must be present	
0033	Taxpayer Military Indicator		A	17	Valid Entries: “Military Overseas”, “Combat Zone/QHDA”, or “NAT Guard”	
0034	Date Taxpayer Deployed Overseas or Entered Combat Zone/QHDA		DT	8	YYYYMMDD	
0035	Date Taxpayer Returned from Overseas or Combat Zone/QHDA		DT	8	YYYYMMDD	
0036	Taxpayer Combat Zone/QHDA Operation or Area Served		AN	50	Must have an entry if “Combat Zone/QHDA” present in Field 0033	
0040	Spouse/RDP First Name		A	11	Must be present if FS = 2	

Form 540 2EZ, Page 1 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
0041	Spouse/RDP Middle Initial		A	1		
0042	Spouse/RDP Last Name		A	17	Blank unless different from T/P last name	
0043	Spouse/RDP Military Indicator		A	17	Valid Entries: "Military Overseas", "Combat Zone/QHDA", or "NAT Guard"	
0044	Date Spouse/RDP Deployed Overseas or Entered Combat Zone/QHDA		DT	8	YYYYMMDD	
0045	Date Spouse/RDP Returned from Overseas or Combat Zone/QHDA		DT	8	YYYYMMDD	
0046	Spouse/RDP Combat Zone/QHDA Operation or Area Served		AN	50	Must have an entry if "Combat Zone/QHDA" present in Field 0043	
0047	Taxpayer Date of Birth		DT	8	YYYYMMDD	9/29
0048	Guardian/Executor Name		AN	17		
0050	Street Address		AN	30	Must be present, allowable special character is slash (/)	
0052	Additional Address		AN	30	Allowable special character is slash (/)	
0054	Apartment Number		AN	5	Omit the identifier (Apt., No., etc.)	
0056	City		AN	17	Must be present	
0057	Country		AN	19		
0058	State		A	2	Must be valid postal abbreviation	
0059	ZIP Code		N	9		
0060	Special Processing Literal		AN	13	"Disaster Loss" or blank	
@0062	Disaster Explanation		AN	6	"STMBnn" or blank	
0064	Federal Schedule EIC Indicator		A	1	"X" or blank	
0065	Filing Status		N	1	Valid entries "1", "2", "4", or "5"	
0066	SSMC/ RDP Indicator		A	1	"X" or blank	
0067	Taxpayer Prior Year Last Name		A	17		
0068	Spouse/RDP Date of Birth		DT	8	YYYYMMDD	9/29
0069	Spouse/RDP Prior Year Last Name		A	17		
0080	Year Spouse/RDP Died	5(a)	DT	4	Must be present if FS = 5, YYYY	
0085	Dependent Indicator	6	A	1	"X" or blank	
0087	Filing Status Change		A	1	"X" or blank	
0100	Senior Exemption	7	N	1	"1" or "2"	

Form 540 2EZ, Page 1 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
0101	Senior Exemption Amount	18	N	3		
*0105	Dependent Name 1	8(a)	AN	25	First name, space, last name or "STMbnn"	
+0107	Relationship	8(b)	A	11		
0110	Dependent Name 2	8(c)	A	25	See first occurrence	
0112	Relationship	8(d)	A	11		
0115	Dependent Name 3	8(e)	A	25	See first occurrence	
0117	Relationship	8(f)	A	11		
0135	Total Dependent Exemptions	8	N	2	Must be > 0 if Field 0105 is present	
0200	State Wages	9	N	12		
0201	Total Pensions	12	N	12		
0202	Interest Income	10	N	12		
0203	Total Dividend Income	11	N	12		
0204	Taxable Pension Amount	12	N	12		
0207	Total Capital Gains	13	N	12		
0209	Unemployment Compensation Adjustment	14	N	12		
0211	Social Security or Railroad Retirement	15	N	12		
0225	CA AGI	16	N	12		
0250	Sub-Total (Tax After Exemptions)	17	N	12		
0327	Nonrefundable Renter's Credit	19	N	12		
0328	Total of Line 18 and Line 19	20	N	12		
0355	Total Tax	21	N	12		
	Record Terminus Character			1	Value "#"	

Form 540 2EZ, Page 2

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
	Byte Count			4	"nnnn" for variable	
	Start Of Record Sentinel			4	Value "*****"	
0000	Record ID			34	Value "RETbbb5402EZPG02b(9n)b201012b" 9n = Taxpayer SSN	9/29
0360	Withholdings	22	N	12		
0390	Overpaid Tax Available	23	N	12		
0395	Tax Due	24	N	12		
0398	Use Tax	25	N	12		
0400	California Seniors Special Fund	400	N	12		
0405	Alzheimer's Fund	401	N	12		
0410	Senior Fund	402	N	12		
0415	Endangered Species Fund	403	N	12		
0420	Child Abuse Fund	404	N	12		
0425	Breast Cancer Fund	405	N	12		
0431	Firefighters' Memorial Fund	406	N	12		
0435	Emergency Food Fund	407	N	12		
0436	Peace Officer Foundation Fund	408	N	12		
0437	Arts Council Fund	415	N	12		11/8
0438	CA Police Activities League Fund	416	N	12		11/8
0439	CA Veterans Homes Fund	417	N	12		11/8
0440	Safely Surrendered Baby Fund	418	N	12		11/8
0442	CA Military Family Relief Fund	409	N	12		9/29
0443	CA Sea Otter Fund	410	N	12		
0444	CA Ovarian Cancer Research Fund	411	N	12		9/29
0445	Municipal Shelter Spay-Neuter Fund	412	N	12		9/29
0446	CA Cancer Research Fund	413	N	12		
0447	ALS/Lou Gehrig's Disease Research Fund	414	N	12		9/29
0450	Total Contributions	26	N	12		
0460	Refund	28	N	12		
0465	Amount You Owe	27	N	12		

Form 540 2EZ, Page 2 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
0466	DDR/EFW Indicator		A	3	"DDR" or "EFW"	
0467	Electronic Funds Withdrawal Amount		N	12		
0468	Electronic Funds Withdrawal Date		DT	8	YYYYMMDD	
0479	Daytime Phone Number		N	10		
0545	Representative Type		N	1	Valid Entries: "1" = Administrator; "2" = Beneficiary; "3" = Executor; "4" = Spouse/RDP; "5" = Trustee	
0550	Taxpayer CSN		N	4	FTB Use Only	
0560	Spouse/RDP CSN		N	4	FTB Use Only	
0570	Taxpayer Signature		N	5	PIN Use Only	
0580	Spouse/RDP Signature		N	5	PIN Use Only	
0590	Taxpayer email address		AN	75		9/29
0600	Name Of Paid Preparer		AN	35		
0605	Preparer SSN/PTIN		AN	9	"N", "PNNNNNNNN" or "SNNNNNNNN"	
0607	Preparer FEIN		N	9		
0610	Firm's Name		AN	35		
0615	Firm's Address		AN	30		
0620	City		AN	17		
0625	State		A	2		
0630	ZIP Code		N	9		
0640	Third Party Designation- Yes		A	1	"X" or blank	
0660	Third Party Designee's Name		AN	35		
0670	Third Party Designee's Phone Number		N	10		
0700	Routing Number 1		N	9		
0710	Checking Account Indicator 1		A	1	"X" or blank	
0720	Savings Account Indicator 1		A	1	"X" or blank	
0730	Account Number 1		AN	17	includes "-" dash or space	
0740	DDR Amount 1	29	N	12		
0750	Routing Number 2		N	9		
0760	Checking Account Indicator 2		A	1	"X" or blank	
0770	Savings Account Indicator 2		A	1	"X" or blank	
0780	Account Number 2		AN	17	includes "-" dash or space	
0790	DDR Amount 2	30	N	12		

Form 540 2EZ, Page 2 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
0800	First Estimate Payment Amount		N	12		
0810	First Estimate Payment Date		DT	8	YYYYMMDD	
0820	Second Estimate Payment Amount		N	12		
0830	Second Estimate Payment Date		DT	8	YYYYMMDD	
0840	Third Estimate Payment Amount		N	12		
0850	Third Estimate Payment Date		DT	8	YYYYMMDD	
0860	Fourth Estimate Payment Amount		N	12		
0870	Fourth Estimate Payment Date		DT	8	YYYYMMDD	
	Record Terminus Character			1	Value " # "	

Added Fields 0047, 0068, 0590, 0437, 0438, 0439, 0440

Deleted Fields 0442, 0444, 0445, 0447

Schedule Record Identification

The Schedule Records follow the tax return, and W-2, W-2G, and 1099-R records. Each page of a schedule will have a new Schedule Record with the Page Number incremented. Each schedule should appear in alpha order by Schedule Type.

Field Number	Field Name	Length	Field Description	2010 Chg
	Byte Count	4	"nnnn" for variable	
	Start of Record Sentinel	4	Value "*****"	
0000	Record ID	6	Value "SCHbbb"	
0001	Schedule Type	6	AN (left justify)	
0002	Page Number	5	"PGnnb" nn = 01 - 99	
0003	Taxpayer SSN	9	N	
0004	Filler	1	Blank	
0005	Schedule Occurrence Number	7	N, limited to the maximum number of forms allowed	
	Begin Data Fields			

Schedule RDP – CA Filing Status Adjustment Worksheet for RDPs

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
	Byte Count			4	"nnnn" for variable	
	Start of Record Sentinel			4	Value "****"	
0000	Record ID			34	Value "SCHbbbRDPbbbPG01b(9n)b(7n)" 9n=Taxpayer SSN; 7n=Schedule Occurrence Number	
	Part I – Income Adjustment Schedule Section A – Income					
0010	Wages – Taxpayer One	7-A	N	12		
0020	Wages – Taxpayer Two	7-B	N	12		
0030	Wages – Adjustments	7-C	N	12		
0040	Wages -Adjusted Federal Amount	7-D	N	12		
0045	Tax Exempt Interest – TP1	8(b)	N	12		12/9
0047	Tax Exempt Interest – TP2	8(b)	N	12		12/9
0050	Taxable Interest – TP1	8(a)-A	N	12		12/9
0060	Taxable Interest – TP2	8(a)-B	N	12		12/9
0065	Taxable Interest – Adjustments	8-C	N	12		9/29
0070	Taxable Interest – Adjusted Federal Amount	8(a)-D	N	12		12/9
0075	Qualified Dividends – TP1	9(b)	N	12		2/17
0077	Qualified Dividends – TP2	9(b)	N	12		2/17
0080	Ordinary Dividends – TP1	9(a)-A	N	12		2/17
0090	Ordinary Dividends – TP2	9(a)-B	N	12		2/17
0100	Ordinary Dividends – Adjusted Federal Amount	9(a)-D	N	12		2/17
0110	State Tax Refund – TP1	10-A	N	12		
0120	State Tax Refund – TP2	10-B	N	12		
0130	State Tax Refund – Adjusted Federal Amount	10-D	N	12		
0140	Alimony Received – TP1	11-A	N	12		
0150	Alimony Received – TP2	11-B	N	12		

Schedule RDP (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
0160	Alimony Received – Adjustments	11-C	N	12		
0170	Alimony Received – Adjusted Federal Amount	11-D	N	12		
0180	Business Income (Loss) –TP1	12-A	N	12		
0190	Business Income (Loss) –TP2	12-B	N	12		
0200	Business Income (Loss) – Adjustments	12-C	N	12		
0210	Business Income (Loss) – Adjusted Federal Income	12-D	N	12		
0220	Capital Gain (Loss) – TP1	13-A	N	12		
0230	Capital Gain (Loss) – TP2	13-B	N	12		
0240	Capital Gain (Loss) – Adjustments	13-C	N	12		
0250	Capital Gain (Loss) – Adjusted Federal Amounts	13-D	N	12		
0260	Other Gains (Losses) – TP1	14-A	N	12		
0270	Other Gains (Losses) – TP2	14-B	N	12		
0280	Other Gains (Losses) – Adjustments	14-C	N	12		
0290	Other Gains (Losses) – Adjusted Federal Amounts	14-D	N	12		
0295	IRA Distributions– TP1	15a	N	12		
0297	IRA Distributions – TP2	15a	N	12		
0300	IRA Distribution– TP1	15b-A	N	12		
0310	IRA Distribution– TP2	15b-B	N	12		
0315	IRA Distribution– Adjustments	15b-C	N	12		
0320	Total IRA Distribution – Adjusted Federal Amounts	15b-D	N	12		
0325	Pensions And Annuities – TP1	16a	N	12		
0327	Pensions And Annuities – TP2	16a	N	12		
0330	Total Pensions And Annuities – TP1	16b-A	N	12		
0340	Total Pensions And Annuities – TP2	16b-B	N	12		
0350	Total Pensions And Annuities – Adjusted Federal Amounts	16b-D	N	12		
0360	Rents – TP1	17-A	N	12		
0370	Rents – TP2	17-B	N	12		

Schedule RDP (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
0380	Rents – Adjustments	17-C	N	12		
0390	Rents – Adjusted Federal Amounts	17-D	N	12		
0400	Farm Income (Loss) – TP1	18-A	N	12		
0410	Farm Income (Loss) – TP2	18-B	N	12		
0420	Farm Income (Loss) – Adjustments	18-C	N	12		
0430	Farm Income (Loss) – Adjusted Federal Amount	18-D	N	12		
0440	Unemployment – TP1	19-A	N	12		
0450	Unemployment – TP2	19-B	N	12		
0460	Unemployment – Adjusted Federal Income	19-D	N	12		
0465	Social Security Benefits – TP1	20a	N	12		
0467	Social Security Benefits – TP2	20a	N	12		
0470	Social Security Benefits TTL– TP1	20b-A	N	12		
0480	Social Security Benefits TTL– TP2	20b-B	N	12		
0490	Social Security Benefits – Adjustments	20b-C	N	12		
0500	Social Security Benefits – Adjusted Federal Amounts-	20b-D	N	12		
0510	Other Income – TP1	21-A	N	12		
0520	Other Income – TP2	21-B	N	12		
0530	Other Income – Adjustments	21-C	N	12		
0540	Other Income – Adjusted Federal Amounts	21-D	N	12		
0550	Total – TP1	22-A	N	12		
0560	Total – TP2	22-B	N	12		
0565	Total – Adjustments	22-C	N	12		9/29
0570	Total – Adjusted Federal Amounts	22-D	N	12		
	Section B – Adjustments To Income					
0580	Educator Expense – TP1	23-A	N	12		

Schedule RDP (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
0590	Educator Expense – TP2	23-B	N	12		
0600	Educator Expense – Adjusted Federal Amounts	23-D	N	12		
0610	Certain Business Expenses – TP1	24-A	N	12		
0620	Certain Business Expenses – TP2	24-B	N	12		
0630	Certain Business Expenses – Adjustments	24-C	N	12		
0640	Certain Business Expenses – Adjusted Federal Amounts	24-D	N	12		
0650	Health Savings Account Deduction – TP1	25-A	N	12		
0660	Health Savings Account Deduction – TP2	25-B	N	12		
0670	Health Savings Account Deduction – Adjusted Federal Amount	25-D	N	12		
0680	Moving Expenses – TP1	26-A	N	12		
0690	Moving Expenses – TP2	26-B	N	12		
0700	Moving Expenses – Adjusted Federal Amounts	26-D	N	12		
0710	1/2 Self Employment Tax – TP1	27-A	N	12		
0720	1/2 Self Employment Tax – TP2	27-B	N	12		
0730	1/2 Self Employment Tax – Adjusted Federal Amounts	27-D	N	12		
0740	SEP, Simple, and Qualified Plans – TP1	28-A	N	12		
0750	SEP, Simple, and Qualified Plans – TP2	28-B	N	12		
0760	SEP, Simple, and Qualified Plans – Adjusted Federal Amts	28-D	N	12		
0770	Self Emp. Health Insurance – TP1	29-A	N	12		
0780	Self Emp. Health Insurance – TP2	29-B	N	12		
0790	Self Emp. Health Insurance – Adjustments	29-C	N	12		
0800	Self Emp. Health Insurance – Adjusted Federal Amounts	29-D	N	12		
0810	Penalty Early Withdrawal – TP1	30-A	N	12		
0820	Penalty Early Withdrawal – TP2	30-B	N	12		
0830	Penalty Early Withdrawal – Adjusted Federal Amounts	30-D	N	12		
0840	Alimony Paid – TP1	31-A	N	12		
0850	Alimony Paid – TP2	31-B	N	12		

Schedule RDP (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
0860	Alimony Paid – Adjustments	31-C	N	12		
0870	Alimony Paid – Adjusted Federal Amounts	31-D	N	12		
0880	IRA Deduction – TP1	32-A	N	12		
0890	IRA Deduction – TP2	32-B	N	12		
0900	IRA Deduction - Adjustments	32-C	N	12		
0910	IRA Deduction – Adjusted Federal Amounts	32-D	N	12		
0920	Student Loan Interest Deduction – TP1	33-A	N	12		
0930	Student Loan Interest Deduction – TP2	33-B	N	12		
0935	Student Loan Interest Deduction – Adjustments	33-C	N	12		
0940	Student Loan Interest Deduction – Adj. Federal Amt.	33-D	N	12		
0950	Tuition Fees Deduction – TP1	34-A	N	12		
0960	Tuition Fees Deduction - TP2	34-B	N	12		
0965	Tuition Fees Deduction - Adjustments	34-C	N	12		
0970	Tuition Fees Deduction – Adjusted Federal Amount	34-D	N	12		
0980	Domestic Production Activities Deduction – TP1	35-A	N	12		
0990	Domestic Production Activities Deduction – TP2	35-B	N	12		
1000	Domestic Production Activities Deduction – Adj. Federal Amts.	35-D	N	12		
1010	Add line 23 through 35 – TP1	36-A	N	12		
1020	Add line 23 through 35 – TP2	36-B	N	12		
1030	Add line 23 through 35 – Adjusted Federal Amounts	36-D	N	12		
1040	Total – TP1	37-A	N	12		
1050	Total – TP2	37-B	N	12		
1060	Total – Adjustments	37C	N	12		9/29
1070	Total – Adjusted Federal Amts.	37D	N	12		
1080	Part II – Adjustments To Federal Itemized Deductions Federal Itemized Deductions	38	N	12		
	Record Terminus Character			1	Value “#”	

Added Fields 0045, 0047

Deleted Field 0065, 0565, 1060

Schedule SSMC – CA Filing Status Adjustment Worksheet for SSMCs

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
	Byte Count			4	"nnnn" for variable	
	Start of Record Sentinel			4	Value "****"	
0000	Record ID			34	Value "SCHbbbSSMCbbPG01b(9n)b(7n)" 9n=Taxpayer SSN; 7n=Schedule Occurrence Number	
	Part I – Income Adjustment Schedule Section A – Income					
0010	Wages – Taxpayer One	7-A	N	12		
0020	Wages – Taxpayer Two	7-B	N	12		
0030	Wages – Adjustments	7-C	N	12		
0040	Wages -Adjusted Federal Amount	7-D	N	12		
0045	Tax Exempt Interest – TP1	8(b)	N	12		12/9
0047	Tax Exempt Interest – TP2	8(b)	N	12		12/9
0050	Taxable Interest – TP1	8(a)-A	N	12		12/9
0060	Taxable Interest – TP2	8(a)-B	N	12		12/9
0065	Taxable Interest – Adjustments	8-C	N	12		9/29
0070	Taxable Interest – Adjusted Federal Amount	8(a)-D	N	12		12/9
0075	Qualified Dividends – TP1	9(b)	N	12		2/17
0077	Qualified Dividends – TP2	9(b)	N	12		2/17
0080	Ordinary Dividends – TP1	9(a)-A	N	12		2/17
0090	Ordinary Dividends – TP2	9(a)-B	N	12		2/17
0100	Ordinary Dividends – Adjusted Federal Amount	9(a)-D	N	12		2/17
0110	State Tax Refund – TP1	10-A	N	12		
0120	State Tax Refund – TP2	10-B	N	12		
0130	State Tax Refund – Adjusted Federal Amount	10-D	N	12		
0140	Alimony Received – TP1	11-A	N	12		
0150	Alimony Received – TP2	11-B	N	12		

Schedule SSMC (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
0160	Alimony Received – Adjustments	11-C	N	12		
0170	Alimony Received – Adjusted Federal Amount	11-D	N	12		
0180	Business Income (Loss) –TP1	12-A	N	12		
0190	Business Income (Loss) –TP2	12-B	N	12		
0200	Business Income (Loss) – Adjustments	12-C	N	12		
0210	Business Income (Loss) – Adjusted Federal Income	12-D	N	12		
0220	Capital Gain (Loss) – TP1	13-A	N	12		
0230	Capital Gain (Loss) – TP2	13-B	N	12		
0240	Capital Gain (Loss) – Adjustments	13-C	N	12		
0250	Capital Gain (Loss) – Adjusted Federal Amounts	13-D	N	12		
0260	Other Gains (Losses) – TP1	14-A	N	12		
0270	Other Gains (Losses) – TP2	14-B	N	12		
0280	Other Gains (Losses) – Adjustments	14-C	N	12		
0290	Other Gains (Losses) – Adjusted Federal Amounts	14-D	N	12		
0295	IRA Distributions– TP1	15a	N	12		
0297	IRA Distributions – TP2	15a	N	12		
0300	IRA Distribution– TP1	15b-A	N	12		
0310	IRA Distribution– TP2	15b-B	N	12		
0315	IRA Distribution– Adjustments	15b-C	N	12		
0320	Total IRA Distribution – Adjusted Federal Amounts	15b-D	N	12		
0325	Pensions And Annuities – TP1	16a	N	12		
0327	Pensions And Annuities – TP2	16a	N	12		
0330	Total Pensions And Annuities – TP1	16b-A	N	12		
0340	Total Pensions And Annuities – TP2	16b-B	N	12		
0350	Total Pensions And Annuities – Adjusted Federal Amounts	16b-D	N	12		
0360	Rents – TP1	17-A	N	12		
0370	Rents – TP2	17-B	N	12		

Schedule SSMC (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
0380	Rents – Adjustments	17-C	N	12		
0390	Rents – Adjusted Federal Amounts	17-D	N	12		
0400	Farm Income (Loss) – TP1	18-A	N	12		
0410	Farm Income (Loss) – TP2	18-B	N	12		
0420	Farm Income (Loss) – Adjustments	18-C	N	12		
0430	Farm Income (Loss) – Adjusted Federal Amount	18-D	N	12		
0440	Unemployment – TP1	19-A	N	12		
0450	Unemployment – TP2	19-B	N	12		
0460	Unemployment – Adjusted Federal Income	19-D	N	12		
0465	Social Security Benefits – TP 1	20a	N	12		
0467	Social Security Benefits – TP2	20a	N	12		
0470	Social Security Benefits TTL– TP1	20b-A	N	12		
0480	Social Security Benefits TTL– TP2	20b-B	N	12		
0490	Social Security Benefits – Adjustments	20b-C	N	12		
0500	Social Security Benefits – Adjusted Federal Amounts-	20b-D	N	12		
0510	Other Income – TP1	21-A	N	12		
0520	Other Income – TP2	21-B	N	12		
0530	Other Income – Adjustments	21-C	N	12		
0540	Other Income – Adjusted Federal Amounts	21-D	N	12		
0550	Total – TP1	22-A	N	12		
0560	Total – TP2	22-B	N	12		
0565	Total – Adjustments	22-C	N	12		9/29
0570	Total – Adjusted Federal Amounts	22-D	N	12		
	Section B – Adjustments To Income					
0580	Educator Expense – TP1	23-A	N	12		

Schedule SSMC– (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
0590	Educator Expense – TP2	23-B	N	12		
0600	Educator Expense – Adjusted Federal Amounts	23-D	N	12		
0610	Certain Business Expenses – TP1	24-A	N	12		
0620	Certain Business Expenses – TP2	24-B	N	12		
0630	Certain Business Expenses – Adjustments	24-C	N	12		
0640	Certain Business Expenses – Adjusted Federal Amounts	24-D	N	12		
0650	Health Savings Account Deduction – TP1	25-A	N	12		
0660	Health Savings Account Deduction – TP2	25-B	N	12		
0670	Health Savings Account Deduction – Adjusted Federal Amount	25-D	N	12		
0680	Moving Expenses – TP1	26-A	N	12		
0690	Moving Expenses – TP2	26-B	N	12		
0700	Moving Expenses – Adjusted Federal Amounts	26-D	N	12		
0710	1/2 Self Employment Tax – TP1	27-A	N	12		
0720	1/2 Self Employment Tax – TP2	27-B	N	12		
0730	1/2 Self Employment Tax – Adjusted Federal Amounts	27-D	N	12		
0740	SEP, Simple, and Qualified Plans – TP1	28-A	N	12		
0750	SEP, Simple, and Qualified Plans – TP2	28-B	N	12		
0760	SEP, Simple, and Qualified Plans – Adjusted Federal Amts	28-D	N	12		
0770	Self Emp. Health Insurance – TP1	29-A	N	12		
0780	Self Emp. Health Insurance – TP2	29-B	N	12		
0790	Self Emp. Health Insurance – Adjustments	29-C	N	12		
0800	Self Emp. Health Insurance – Adjusted Federal Amounts	29-D	N	12		
0810	Penalty Early Withdrawal – TP1	30-A	N	12		
0820	Penalty Early Withdrawal – TP2	30-B	N	12		
0830	Penalty Early Withdrawal – Adjusted Federal Amounts	30-D	N	12		
0840	Alimony Paid – TP1	31-A	N	12		
0850	Alimony Paid – TP2	31-B	N	12		

Schedule SSMC (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
0860	Alimony Paid – Adjustments	31-C	N	12		
0870	Alimony Paid – Adjusted Federal Amounts	31-D	N	12		
0880	IRA Deduction – TP1	32-A	N	12		
0890	IRA Deduction – TP2	32-B	N	12		
0900	IRA Deduction - Adjustments	32-C	N	12		
0910	IRA Deduction – Adjusted Federal Amounts	32-D	N	12		
0920	Student Loan Interest Deduction – TP1	33-A	N	12		
0930	Student Loan Interest Deduction – TP2	33-B	N	12		
0935	Student Loan Interest Deduction – Adjustments	33-C	N	12		
0940	Student Loan Interest Deduction – Adj. Federal Amt.	33-D	N	12		
0950	Tuition and Fees Deduction– TP1	34-A	N	12		
0960	Tuition and Fees Deduction - TP2	34-B	N	12		
0965	Tuition Fees Deduction – Adjustments	34-C	N	12		
0970	Tuition and Fees Deduction – Adjusted Federal Amount	34-D	N	12		
0980	Domestic Production Activities Deduction – TP1	35-A	N	12		
0990	Domestic Production Activities Deduction – TP2	35-B	N	12		
1000	Domestic Production Activities Deduction – Adj. Federal Amts.	35-D	N	12		
1010	Add line 23 through 35 – TP1	36-A	N	12		
1020	Add line 23 through 35 – TP2	36-B	N	12		
1030	Add line 23 through 35 – Adjusted Federal Amounts	36-D	N	12		
1040	Total – TP1	37-A	N	12		
1050	Total – TP2	37-B	N	12		
1060	Total – Adjustments	37C	N	12		9/29
1070	Total – Adjusted Federal Amts.	37D	N	12		
1080	Part II – Adjustments To Federal Itemized Deductions Federal Itemized Deductions	38	N	12		
	Record Terminus Character			1	Value “#”	

Added Fields 0045, 0047

Deleted Fields 0065, 0565, 1060

Schedule CA (540) – California Adjustments – Residents

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
	Byte Count			4	“nnnn” for variable	
	Start of Record Sentinel			4	Value “****”	
0000	Record ID			34	Value “SCHbbbCAbbbPG01b(9n)b(7n)” 9n=Taxpayer SSN; 7n=Schedule Occurrence Number	
	Part I – Income Adjustment Schedule Section A – Income					
0010	Wages – Federal	7-A	N	12		
0020	Wages – Subtractions	7-B	N	12		
0030	Wages – Additions	7-C	N	12		
0040	Taxable Interest – Federal	8(a)-A	N	12		11/8
0050	Taxable Interest – Subtractions	8(a)-B	N	12		11/8
0060	Taxable Interest – Additions	8(a)-C	N	12		11/8
0065	Tax Exempt Interest	8b	N	12		11/8
0070	Ordinary Dividends – Federal	9(a)-A	N	12		
0080	Ordinary Dividends – Subtractions	9(a)-B	N	12		
0090	Ordinary Dividends – Additions	9(a)-C	N	12		
0096	Qualified Dividends	9b	N	12		
0100	State Tax Refund – Federal	10-A	N	12		
0110	State Tax Refund – Subtractions	10-B	N	12		
0120	Alimony Received – Federal	11-A	N	12		
0130	Alimony Received – Additions	11-C	N	12		
0140	Business Income (Loss) – Federal	12-A	N	12		
0150	Business Income (Loss) – Subtractions	12-B	N	12		
0160	Business Income (Loss) – Additions	12-C	N	12		
0170	Capital Gain (Loss) – Federal	13-A	N	12		

Schedule CA (540) (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
0180	Capital Gain (Loss) – Subtractions	13-B	N	12		
0190	Capital Gain (Loss) – Additions	13-C	N	12		
0200	Other Gains (Losses) – Federal	14-A	N	12		
0210	Other Gains (Losses) – Subtractions	14-B	N	12		
0220	Other Gains (Losses) – Additions	14-C	N	12		
0230	Total IRA Distribution	15a	N	12		
0240	Total IRA Distribution – Federal	15b-A	N	12		
0250	Total IRA Distribution – Subtractions	15b-B	N	12		
0260	Total IRA Distribution – Additions	15b-C	N	12		
0270	Total Pensions And Annuities	16a	N	12		
0280	Total Pensions And Annuities – Federal	16b-A	N	12		
0290	Total Pensions And Annuities – Subtractions	16b-B	N	12		
0300	Total Pensions And Annuities – Additions	16b-C	N	12		
0310	Rents – Federal	17-A	N	12		
0320	Rents – Subtractions	17-B	N	12		
0330	Rents – Additions	17-C	N	12		
0340	Farm Income (Loss) – Federal	18-A	N	12		
0350	Farm Income (Loss) – Subtractions	18-B	N	12		
0360	Farm Income (Loss) – Additions	18-C	N	12		
0370	Unemployment – Federal	19-A	N	12		
0380	Unemployment – Subtractions	19-B	N	12		
0390	Social Security Benefits	20a	N	12		

Schedule CA (540) (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
0400	Social Security Benefits – Federal	20b-A	N	12		
0410	Social Security Benefits – Subtractions	20b-B	N	12		
0420	Other Income – Federal	21-A	N	12		
0430	CA Lottery – Subtractions	21a-B	N	12		
0440	Disaster Loss Carryover FTB 3805V – Subtractions	21b-B	N	12		
0450	Federal NOL (Form 1040 Line 21) – Additions	21c-C	N	12		
0460	NOL Carryover (FTB 3805V) – Subtractions	21d-B	N	12		
0480	NOL from 3805Z, 3806, 3807, 3809 – Subtractions	21e-B	N	12		
*0500	Other (Describe)	21f-1	AN	20	“STMbnn” or First occurrence	
+0510	Subtractions	21f-1B	N	12		
+0520	Additions	21f-1C	N	12		
0530	Other (Describe)	21f-2	AN	20	Second occurrence	
0540	Subtractions	21f-2B	N	12		
0550	Additions	21f-2C	N	12		
0570	Other – Subtractions	21f-B	N	12		
0580	Other – Additions	21f-C	N	12		
0590	Total – Federal	22-A	N	12		
0600	Total – Subtractions	22-B	N	12		
0610	Total – Additions	22-C	N	12		
	Section B – Adjustments To Income					
0620	Educator Expense – Federal	23-A	N	12		

Schedule CA (540) (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
0621	Educator Expense – Subtractions	23-B	N	12		
0624	IRA Deduction - Federal	32-A	N	12		
0625	IRA Deduction – Subtractions	32-B	N	12		12/9
0630	Student Loan Interest Deduction – Federal	33-A	N	12		
0633	Student Loan Interest Deduction - Additions	33-C	N	12		
0635	Certain Business Expenses – Additions	24-C	N	12		
0636	Certain Business Expenses – Federal	24-A	N	12		
0637	Certain Business Expenses – Subtractions	24-B	N	12		
0640	Tuition and Fees Deduction – Federal	34-A	N	12		
0642	Tuition and Fees Deduction – Subtractions	34-B	N	12		
0650	Domestic Production Activities Deduction – Federal	35-A	N	12		
0651	Domestic Production Activities Deduction – Subtractions	35-B	N	12		
0660	Health Savings Account Deduction – Federal	25-A	N	12		
0662	Health Savings Account Deduction – Subtractions	25-B	N	12		
0680	Moving Expenses – Federal	26-A	N	12		
0700	1/2 Self Employment Tax – Federal	27-A	N	12		
0780	Self Emp. Health Insurance – Federal	29-A	N	12		
0790	Self Emp. Health Insurance – Subtractions	29-B	N	12		12/9
0910	SEP, Simple, and Qualified Plans – Federal	28-A	N	12		
0940	Penalty Early Withdrawal – Federal	30-A	N	12		
0950	Alimony Paid – Federal	31a-A	N	12		

Schedule CA (540) (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
0955	Alimony Paid – Additions	31a-C	N	12		
*0960	Recipient's SSN	31b	AN	9	"STMbnn" or entry	
+0970	Recipient's Last Name		A	35		
+0975	Alimony Amount		N	12		
*0980	Write In Adjustment Literal	36	AN	14	"RFST", "SUB-PAYbTRA", "QPA", "JURYbPAY", "501(C)(18)", "PPR", "403(B)", "FORMb2555", "FORMb2555-EZ", "MSA", "MPAbADJUSTMENT", "UDC", "WBF", or "STMbnn"	
+0990	Write In Adjustment Amount	36	N	12		
0993	Total Adjustments – Federal	36-A	N	12		
0995	Total Adjustments – Subtractions	36-B	N	12		
1000	Total Adjustments – Additions	36-C	N	12		
1010	Line 22 Minus Line 36 – Federal	37-A	N	12		
1020	Line 22 Minus Line 36 – Subtractions	37-B	N	12		
1030	Line 22 Minus Line 36 – Additions	37-C	N	12		
	Part II – Adjustments To Federal Itemized Deductions					
1040	Federal Itemized Deductions	38	N	12		
1050	State And Local Income Taxes	39	N	12		
1060	Line 38 Minus Line 39	40	N	12		
*1070	Other Adjustments – Specify	41	AN	15	Entry, "STMbnn" or blank	
+1080	Other Adjustments – Amount	41	N	12		
1090	Combine Lines 40 And 41	42	N	12		
1110	CA Itemized Deductions	43	N	12		
1120	CA Deductions – Larger of Standard or Itemized	44	N	12		
	Record Terminus Character			1	Value "#"	

Added: Fields 0065, 0790

Deleted Field 0625

Schedule CA (540NR) – California Adjustments – Nonresidents or Part-Year Residents

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
	Byte Count			4	"nnnn" for variable	
	Start of Record Sentinel			4	Value "****"	
0000	Record ID			34	Value "SCHbbbCAbNRbPG01b(9n)b(7n)" 9n=Taxpayer SSN; 7n=Schedule Occurrence Number	
	Part II – Income Adjustment Schedule Section A – Income					
0005	Military Pay Adjustment Literal	7	A	3	"MPA" or blank	
0010	Wages – Federal	7-A	N	12		
0020	Wages – Subtractions	7-B	N	12		
0030	Wages – Additions	7-C	N	12		
0032	Wages – Total	7-D	N	12		
0034	Wages – CA	7-E	N	12		
0040	Taxable Interest – Federal	8(a)-A	N	12		11/8
0050	Taxable Interest – Subtractions	8(a)-B	N	12		11/8
0060	Taxable Interest – Additions	8(a)-C	N	12		11/8
0062	Taxable Interest – Total	8(a)-D	N	12		11/8
0064	Taxable Interest – CA	8(a)-E	N	12		11/8
0065	Tax Exempt Interest	8b	N	12		11/8
0070	Ordinary Dividends – Federal	9(a)-A	N	12		
0080	Ordinary Dividends – Subtractions	9(a)-B	N	12		
0090	Ordinary Dividends – Additions	9(a)-C	N	12		
0092	Ordinary Dividends – Total	9(a)-D	N	12		
0094	Ordinary Dividends – CA	9(a)-E	N	12		
0096	Qualified Dividends	9b	N	12		
0100	State Tax Refund – Federal	10-A	N	12		

Schedule CA (540NR) (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
0110	State Tax Refund – Subtractions	10-B	N	12		
0120	Alimony Received – Federal	11-A	N	12		
0130	Alimony Received – Additions	11-C	N	12		
0132	Alimony Received – Total	11-D	N	12		
0134	Alimony Received – CA	11-E	N	12		
0140	Business Income (Loss) – Federal	12-A	N	12		
0150	Business Income (Loss) – Subtractions	12-B	N	12		
0160	Business Income (Loss) – Additions	12-C	N	12		
0162	Business Income (Loss) – Total	12-D	N	12		
0164	Business Income (Loss) – CA	12-E	N	12		
0170	Capital Gain (Loss) – Federal	13-A	N	12		
0180	Capital Gain (Loss) – Subtractions	13-B	N	12		
0190	Capital Gain (Loss) – Additions	13-C	N	12		
0192	Capital Gain (Loss) – Total	13-D	N	12		
0194	Capital Gain (Loss) – CA	13-E	N	12		
0200	Other Gains or (Losses)	14-A	N	12		
0210	Other Gains or (Losses)	14-B	N	12		
0220	Other Gains or (Losses)	14-C	N	12		
0222	Other Gains or (Losses)	14-D	N	12		
0224	Other Gains or (Losses)	14-E	N	12		
0230	Total IRA Distribution	15-a	N	12		
0240	Total IRA Distribution – Federal	15b-A	N	12		
0250	Total IRA Distribution – Subtractions	15b-B	N	12		

Schedule CA (540NR) (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
0260	Total IRA Distribution – Additions	15b-C	N	12		
0262	Total IRA Distribution – Total	15b-D	N	12		
0264	Total IRA Distribution – CA	15b- E	N	12		
0270	Total Pensions and Annuities	16a	N	12		
0280	Total Pensions and Annuities – Federal	16b-A	N	12		
0290	Total Pensions and Annuities – Subtractions	16b-B	N	12		
0300	Total Pensions and Annuities – Additions	16b-C	N	12		
0302	Total Pensions and Annuities – Total	16b-D	N	12		
0304	Total Pensions and Annuities – CA	16b-E	N	12		
0310	Rents – Federal	17-A	N	12		
0320	Rents – Subtraction	17-B	N	12		
0330	Rents – Addition	17-C	N	12		
0332	Rents – Total	17-D	N	12		
0334	Rents – CA	17-E	N	12		
0340	Farm Income (Loss) – Federal	18-A	N	12		
0350	Farm Income (Loss) – Subtractions	18-B	N	12		
0360	Farm Income (Loss) – Additions	18-C	N	12		
0362	Farm Income (Loss) – Total	18-D	N	12		
0364	Farm Income (Loss) – CA	18-E	N	12		
0370	Unemployment – Federal	19-A	N	12		
0380	Unemployment – Subtractions	19-B	N	12		
0390	Social Security Benefits	20a	N	12		

Schedule CA (540NR) (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
0400	Social Security Benefits – Federal	20b-A	N	12		
0410	Social Security Benefits – Subtractions	20b-B	N	12		
0420	Other Income – Federal	21-A	N	12		
0430	CA Lottery – Subtractions	21a-B	N	12		
0440	Disaster Loss Carryover FTB 3805V – Subtractions	21b-B	N	12		
0450	Federal NOL (Fed. Form 1040 Line 21) – Additions	21c-C	N	12		
0460	NOL Carryover (FTB 3805V) – Subtractions	21d-B	N	12		
0480	NOL from 3805Z, 3806, 3807, 3809 – Subtractions	21e-B	N	12		
*0500	Other (Describe)	21f-1	AN	20	“STMbnn” or First occurrence	
+0510	Subtractions	21f-1B	N	12		
+0520	Additions	21f-1C	N	12		
0530	Other (Describe)	21f-2	AN	20	Second occurrence	
0540	Subtractions	21f-2B	N	12		
0550	Additions	21f-2C	N	12		
0570	Other – Subtractions	21f-B	N	12		
0580	Other – Additions	21f-C	N	12		
0582	Other – Income Total	21-D	N	12		
0584	Other – Income CA	21-E	N	12		
0590	Total – Federal	22a-A	N	12		
0600	Total – Subtractions	22a-B	N	12		
0610	Total – Additions	22a-C	N	12		
0612	Total – Total	22a-D	N	12		
0614	Total – CA	22a-E	N	12		

Schedule CA (540NR) (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
	Side 2 Section B – Adjustments To Income					
0615	Total from Side 1 – Federal	22b-A	N	12		
0616	Total from Side 1 – Subtractions	22b-B	N	12		
0617	Total from Side 1 – Additions	22b-C	N	12		
0618	Total from Side 1 – Total	22b-D	N	12		
0619	Total from Side 1 – CA	22b-E	N	12		
0620	Educator Expense – Federal	23-A	N	12		
0621	Educator Expense – Subtractions	23-B	N	12		
0622	Educator Expense – Total	23-D	N	12		9/29
0623	Educator Expense – CA	23-E	N	12		9/29
0624	IRA Deduction – Federal	32-A	N	12		
0625	IRA Deduction – Subtractions	32-B	N	12		12/9
0626	IRA Deduction – Total	32-D	N	12		
0628	IRA Deduction – CA	32-E	N	12		
0630	Student Loan Interest Deduction – Federal	33-A	N	12		
0632	Student Loan Interest Deduction – Total	33-D	N	12		
0633	Student Loan Interest Deduction - Additions	33-C	N	12		
0634	Student Loan Interest Deduction – CA	33-E	N	12		
0635	Certain Business Expenses – Additions	24-C	N	12		
0636	Certain Business Expenses – Federal	24-A	N	12		
0637	Certain Business Expenses – Subtractions	24-B	N	12		
0638	Certain Business Expenses – Total	24-D	N	12		
0639	Certain Business Expenses – CA	24-E	N	12		
0640	Tuition and Fees Deduction – Federal	34-A	N	12		
0642	Tuition and Fees Deduction – Subtractions	34-B	N	12		
0644	Tuition and Fees Deduction – Total	34-D	N	12		9/29
0646	Tuition and Fees Deduction – CA	34-E	N	12		9/29

Schedule CA (540NR) (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
0650	Domestic Production Activities Deduction – Federal	35-A	N	12		
0651	Domestic Production Activities Deduction – Subtractions	35-B	N	12		
0653	Domestic Production Activities Deduction – Total	35-D	N	42		9/29
0654	Domestic Production Activities Deduction – CA	35-E	N	42		9/29
0660	Health Savings Account Deduction – Federal	25-A	N	12		
0662	Health Savings Account Deduction – Subtractions	25-B	N	12		
0664	Health Savings Account Deduction – Total	25-D	N	42		9/29
0666	Health Savings Account Deduction – CA	25-E	N	42		9/29
0680	Moving Expenses – Federal	26-A	N	12		
0692	Moving Expenses – Total	26-D	N	12		
0694	Moving Expenses – CA	26-E	N	12		
0700	½ Self Employment Tax – Federal	27-A	N	12		
0772	½ Self Employment Tax – Total	27-D	N	12		
0774	½ Self Employment Tax – CA	27-E	N	12		
0780	Self Emp. Health Insurance – Federal	29-A	N	12		
0790	Self Emp. Health Insurance – Subtractions	29-B	N	12		12/9
0792	Self Emp. Health Insurance–Total	29-D	N	12		
0794	Self Emp. Health Insurance – CA	29-E	N	12		
0910	SEP, Simple, and Qualified Plans – Federal	28-A	N	12		
0912	SEP, Simple, and Qualified Plans – Total	28-D	N	12		
0914	SEP, Simple, and Qualified Plans – CA	28-E	N	12		
0940	Penalty Early Withdrawal – Federal	30-A	N	12		

Schedule CA (540NR) (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
0942	Penalty Early Withdrawal – Total	30-D	N	12		
0944	Penalty Early Withdrawal – CA	30-E	N	12		
0950	Alimony Paid – Federal	31a-A	N	12		
0955	Alimony Paid – Additions	31a-C	N	12		
0956	Alimony Paid – Total	31a-D	N	12		
0957	Alimony Paid – CA	31a-E	N	12		
*0960	Recipient's SSN	31b	AN	9	"STMbnn" or entry	
+0970	Recipient's Last Name	31b	A	35		
+0975	Alimony Amount	31b	N	12		
*0980	Write In Adjustment Literal	36	AN	14	"RFST", "SUB-PAYbTRA", "QPA", "JURYbPAY", "501(C)(18)", "PPR", "403(B)", "FORMb2555", "FORMb2555-EZ", "MSA", "MPAbADJUSTMENT", "UDC", "WBF", or "STMbnn"	
+0990	Write In Adjustment Amount	36	N	12		
0993	Total Adjustments – Federal	36-A	N	12		
0995	Total Adjustments – Subtractions	36-B	N	12		
1000	Total Adjustments – Additions	36-C	N	12		
1002	Total Adjustments – Total	36-D	N	12		
1004	Total Adjustments – CA	36-E	N	12		
1010	Total – Federal	37-A	N	12		
1020	Total – Subtractions	37-B	N	12		
1030	Total – Additions	37-C	N	12		
1032	Total – Total	37-D	N	12		
1034	Total – CA	37-E	N	12		
	Part III – Adjustments To Federal Itemized Deductions					
1040	Federal Itemized Deductions	38	N	12		

Schedule CA (540NR) (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
1050	State And Local Income Taxes	39	N	12		
1060	Line 38 Minus Line 39	40	N	12		
*1070	Other Adjustments – Specify		AN	15	Entry, “STMbnn” or blank	
+1080	Other Adjustments – Amount	41	N	12		
1090	Combine Line 40 and 41	42	N	12		
1110	CA Itemized Deductions	43	N	12		
1120	CA Deductions – Larger of Standard or Itemized	44	N	12		
	Part IV – California Taxable Income					
1130	CA AGI	45	N	12		
1140	Deduction from Line 44	46	N	12		
1150	Deduction Percentage (Ratio)	47	N	5	Ratio	
1160	CA Itemized/Standard Deduction	48	N	12		
1170	CA Taxable Income	49	N	12		
	PART I – Residency Information					
	During 2010					
1200	Yourself – State Domiciled	1-(a)	AN	20		
1210	Spouse/RDP – State Domiciled	1-(a)	AN	20		
1220	Yourself – State or Country Stationed	1-(b)	AN	20		
1230	Spouse/RDP – State or Country Stationed	1-(b)	AN	20		
1240	Yourself – Prior Residence & Date	2	AN	30		
1250	Spouse/RDP – Prior Residence & Date	2	AN	30		
1260	Yourself – New State & Date of Move	3	AN	30		
1270	Spouse/RDP – New State & Date of Move	3	AN	30		

Schedule CA (540NR) (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
1280	Yourself – State or Country Residence	4	AN	20		
1290	Spouse/RDP – State or Country Residence	4	AN	20		
1300	Yourself – Days in California	5	AN	3		
1310	Spouse/RDP – Days in California	5	AN	3		
1320	Yourself – Owned Property/CA	6	AN	1	“Y” or “N”	
1330	Spouse/RDP – Owned Property/CA	6	AN	1	“Y” or “N”	
	Before 2010					
1340	Yourself – CA Resident – Dates	7	AN	30		
1350	Spouse/RDP – CA Resident – Dates	7	AN	30		
1360	Yourself – Entered CA – Date	8	DT	8	YYYYMMDD	
1370	Spouse/RDP – Entered CA – Date	8	DT	8	YYYYMMDD	
1380	Yourself – Left CA – Date	9	DT	8	YYYYMMDD	
1390	Spouse/RDP – Left CA – Date	9	DT	8	YYYYMMDD	
	Record Terminus Character			1	Value “#”	

Added Fields 0065, 0790

Deleted Fields 0622, 0623, 0625, 0644, 0646, 0653, 0654, 0664, 0666

Schedule D (540) – California Capital Gain or Loss Adjustment

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
	Byte Count			4	"nnnn" for variable	
	Start Of Record Sentinel			4	Value "****"	
0000	Record ID			34	Value "SCHbbbDbbbbPG01b(9n)b(7n)" 9n=Taxpayer SSN; 7n=Schedule Occurrence Number	
*0010	Description Of Property	1a (a)-1	AN	25	"STMbnn", "STCGL/LTCGL" or First occurrence	
+0020	Sales Price	1a (b)-1	N	12		
+0030	Cost Or Other Basis	1a (c)-1	N	12		
+0040	Loss	1a (d)-1	N	12		
+0050	Gain	1a (e)-1	N	12		
0060	Description Of Property	1a (a)-2	AN	25	Second occurrence	
0070	Sales Price	1a (b)-2	N	12		
0080	Cost Or Other Basis	1a (c)-2	N	12		
0090	Loss	1a (d)-2	N	12		
0100	Gain	1a (e)-2	N	12		
0110	Description Of Property	1b (a)-1	AN	25	Third occurrence	
0120	Sales Price	1b (b)-1	N	12		
0130	Cost Or Other Basis	1b (c)-1	N	12		
0140	Loss	1b (d)-1	N	12		
0150	Gain	1b (e)-1	N	12		
0160	Description Of Property	1b (a)-2	AN	25	Fourth occurrence	
0170	Sales Price	1b (b)-2	N	12		
0180	Cost Or Other Basis	1b (c)-2	N	12		
0190	Loss	1b (d)-2	N	12		
0200	Gain	1b (e)-2	N	12		
0210	Net Loss	2(d)	N	12		

Schedule D (540) (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
0220	Net Gain	2(e)	N	12		
0222	Capital Gain Distributions	3(e)	N	12		
0230	Total Gains	4(e)	N	12		
0240	Loss	5(d)	N	12		
0250	CA Capital Loss Carryover	6(d)	N	12		
0260	Total Loss	7(d)	N	12		
0270	Net Gain Or Net Loss	8(e)	N	12		
0280	If Net Loss	9(e)	N	12		
0290	Amount From Fed Form 1040	10(e)	N	12		
0300	CA Gain Or Loss	11(e)	N	12		
0310	If Line 10 More Than Line 11	12a (e)	N	12		
0320	If Line 10 Less Than Line 11	12b (e)	N	12		
	Record Terminus Character			1	Value " 4 " #	

Schedule D (540NR) – California Capital Gain or Loss Adjustment for Nonresidents and Part-Year Residents

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
	Byte Count			4	"nnnn" for variable	
	Start Of Record Sentinel			4	Value "****"	
0000	Record ID			34	Value "SCHbbbDbNRbbPG01b(9n)b(7n)" 9n=Taxpayer SSN; 7n=Schedule Occurrence Number	
*0010	Description Of Property	1a (a)-1	AN	25	"STMbnn", "STCGL/LTCGL" or First occurrence	
+0020	Sales Price	1a (b)-1	N	12		
+0030	Cost Or Other Basis	1a (c)-1	N	12		
+0040	Loss	1a (d)-1	N	12		
+0050	Gain	1a (e)-1	N	12		
0060	Description Of Property	1a (a)-2	AN	25	Second occurrence	
0070	Sales Price	1a (b)-2	N	12		
0080	Cost Or Other Basis	1a (c)-2	N	12		
0090	Loss	1a (d)-2	N	12		
0100	Gain	1a (e)-2	N	12		
0110	Description Of Property	1b (a)-1	AN	25	Third occurrence	
0120	Sales Price	1b (b)-1	N	12		
0130	Cost Or Other Basis	1b (c)-1	N	12		
0140	Loss	1b (d)-1	N	12		
0150	Gain	1b (e)-1	N	12		
0160	Description Of Property	1b (a)-2	AN	25	Fourth occurrence	
0170	Sales Price	1b (b)-2	N	12		
0180	Cost Or Other Basis	1b (c)-2	N	12		
0190	Loss	1b (d)-2	N	12		
0200	Gain	1b (e)-2	N	12		
0210	Net Loss	2(d)	N	12		

Schedule D (540NR) (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
0220	Net Gain	2(e)	N	12		
0222	Capital Gain Distributions	3(e)	N	12		
0230	Total Gains	4(e)	N	12		
0240	Loss	5(d)	N	12		
0250	CA Capital Loss Carryover	6(d)	N	12		
0260	Total Loss	7(d)	N	12		
0270	Net Gain Or Net Loss	8(e)	N	12		
0280	If Net Loss	9(e)	N	12		
0290	Amount From Fed Form 1040	10(e)	N	12		
0300	CA Gain Or Loss	11(e)	N	12		
0310	If Line 10 More Than Line 11	12a (e)	N	12		
0320	If Line 10 Less Than Line 11	12b (e)	N	12		
	Record Terminus Character			1	Value " 4 " #	

Schedule D-1 – Sales of Business Property

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
	Byte Count			4	"nnnn" for variable	
	Start Of Record Sentinel			4	Value "****"	
0000	Record ID			34	Value "SCHbbbD-1bbb PG01b(9n)b(7n)" 7n=Schedule Occurrence Number; 9n=Taxpayer SSN	
	Part I – Sales Or Exchanges Of Property					
0010	Gross Proceeds	1	N	12		
*0020	Description Of Property	2(a)-1	AN	15	"STMbnn" or First occurrence	
+0030	Date Acquired	2(b)-1	AN	8	YYYYMMDD, "Various" or "Inherit"	
+0040	Date Sold	2(c)-1	AN	8	YYYYMMDD, "Various" or "Inherit"	
+0050	Gross Sales Price	2(d)-1	N	12		
+0060	Depreciation Allowed	2(e)-1	N	12		
*+0070	Cost Or Other Basis	2(f)-1	AN	12	"STMbnn" or entry	
+0080	Gain Or (Loss) – Subtract (f) From The Sum Of (d) And (e)	2(g)-1	N	12		
0100	Description Of Property	2(a)-2	AN	15	Second occurrence	
0110	Date Acquired	2(b)-2	AN	8	YYYYMMDD, "Various" or "Inherit"	
0120	Date Sold	2(c)-2	AN	8	YYYYMMDD, "Various" or "Inherit"	
0130	Gross Sales Price	2(d)-2	N	12		
0140	Depreciation Allowed	2(e)-2	N	12		
0150	Cost Or Other Basis	2(f)-2	N	12		
0160	Gain Or (Loss) – Subtract (f) From The Sum Of (d) And (e)	2(g)-2	N	12		

Schedule D-1, Side 1 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
0260	Gain From IRS Form 4684	3	N	12		
0270	IRC Sec 1231 Gain	4	N	12		
0275	IRC Sec 1231 Gain Or Loss	5	N	12		
0280	Gain From Part III, Line 35	6	N	12		
0290	Combine Line 2 Through Line 6	7	N	12		
0320	Nonrecaptured Net Losses	8	N	12		
0330	Subtract Line 8 From Line 7	9	N	12		
	Part II – Section A Ordinary Gains And Losses					
*0340	Description Of Property	10(a)-1	AN	15	"STMbnn" or First occurrence	
+0350	Date Acquired	10(b)-1	AN	8	YYYYMMDD, "Various" or "Inherit"	
+0360	Date Sold	10(c)-1	AN	8	YYYYMMDD, "Various" or "Inherit"	
+0370	Gross Sales Price	10(d)-1	N	12		
+0380	Depreciation Allowed	10(e)-1	N	12		
*+0390	Cost Or Other Basis	10(f)-1	AN	12	"STMbnn" or entry	
+0400	Gain Or (Loss) – Subtract (f) From The Sum Of (d) And (e)	10(g)-1	N	12		
0420	Description Of Property	10(a)-2	AN	15	Second occurrence	
0430	Date Acquired	10(b)-2	AN	8	YYYYMMDD, "Various" or "Inherit"	
0440	Date Sold	10(c)-2	AN	8	YYYYMMDD, "Various" or "Inherit"	
0450	Gross Sales Price	10(d)-2	N	12		

Schedule D-1, Side 1 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
0460	Depreciation Allowed	10(e)-2	N	12		
0470	Cost Or Other Basis	10(f)-2	N	12		
0480	Gain Or (Loss) – Subtract (f) From The Sum Of (d) And (e)	10(g)-2	N	12		
0580	Loss From Line 7	11	N	12		
0590	Gain From Line 7, Or Amount From Line 8	12	N	12		
0600	Gain From Part III, Line 34	13	N	12		
0610	Net Gain Or Loss From IRS Form 4684	14	N	12		
0630	Ordinary Gain From FTB 3805E	15	N	12		
0635	Ordinary Gain Or Loss From Like-Kind Exchanges	16	N	12		
0670	Combine Line 10 Through Line 16	17	N	12		
0680	Loss From IRS Form 4684	18a	N	12		
0690	Redetermine Gain Or Loss	18b	N	12		
	Record Terminus Character			1	Value “#”	

Schedule D-1, Side 2

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
	Byte Count			4	"nnnn" for variable	
	Start Of Record Sentinel			4	Value "****"	
0000	Record ID			34	Value "SCHbbbD-1bbb(PG02b(9n)b(7n)"7n=Schedule Occurrence Number; 9n=Taxpayer	
0736	Part II – Section B Adjusting California Ordinary Gain Or Loss Ordinary Gain Or Loss From Form 1040, Line 14	19	N	12		
0737	Ordinary CA Gain Or Loss	20	N	12		
0738	Line 19 Greater Than Line 20	21a	N	12		
0739	Line 20 Greater Than Line 19	21b	N	12		
*0740	Part III – Gain From Disposition Of Property Under IRC Sections 1245, 1250, 1252, 1254 And 1255 Description Of Property	22A	AN	25	"STMbnn" or First occurrence	
+0750	Date Acquired	22A	AN	8	YYYYMMDD, "Various" or "Inherit"	
+0760	Date Sold	22A	AN	8	YYYYMMDD, "Various" or "Inherit"	
+0770	Gross Sales Price	23A	N	12		
+0780	Cost Plus Expense Of Sale	24A	N	12		
*+0790	Depreciation Allowed	25A	AN	12	"STMbnn" or entry	
+0800	Adjusted Basis	26A	N	12		
+0810	Total Gain	27A	N	12		
0820	Description Of Property	22B	AN	25	Second occurrence	
0830	Date Acquired	22B	AN	8	YYYYMMDD, "Various" or "Inherit"	
0840	Date Sold	22B	AN	8	YYYYMMDD, "Various" or "Inherit"	
0850	Gross Sales Price	23B	N	12		

Schedule D-1, Side 2 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
0860	Cost Plus Expense Of Sale	24B	N	12		
0870	Depreciation Allowed	25B	N	12		
0880	Adjusted Basis	26B	N	12		
0890	Total Gain	27B	N	12		
0900	Description Of Property	22C	AN	25	Third occurrence	
0910	Date Acquired	22C	AN	8	YYYYMMDD, "Various" or "Inherit"	
0920	Date Sold	22C	AN	8	YYYYMMDD, "Various" or "Inherit"	
0930	Gross Sales Price	23C	N	12		
0940	Cost Plus Expense Of Sale	24C	N	12		
0950	Depreciation Allowed	25C	N	12		
0960	Adjusted Basis	26C	N	12		
0970	Total Gain	27C	N	12		
0980	Description Of Property	22D	AN	25	Fourth occurrence	
0990	Date Acquired	22D	AN	8	YYYYMMDD, "Various" or "Inherit"	
1000	Date Sold	22D	AN	8	YYYYMMDD, "Various" or "Inherit"	
1010	Gross Sales Price	23D	N	12		
1020	Cost Plus Expense Of Sale	24D	N	12		
1030	Depreciation Allowed	25D	N	12		
1040	Adjusted Basis	26D	N	12		
1050	Total Gain	27D	N	12		
	IRC Section 1245 Property					
*1060	Depreciation Allowed	28a(A)	AN	12	"STMbnn" or entry	
+1070	Smaller Of Line 27 Or 28a	28b(A)	N	12		
1080	Depreciation Allowed	28a(B)	N	12		
1090	Smaller Of Line 27 Or 28a	28b(B)	N	12		

Schedule D-1, Side 2 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
1100	Depreciation Allowed	28a(C)	N	12		
1110	Smaller Of Line 27 Or 28a	28b(C)	N	12		
1120	Depreciation Allowed	28a(D)	N	12		
1130	Smaller Of Line 27 Or 28a	28b(D)	N	12		
*1140	IRC Section 1250 Property Additional Depreciation After 12/31/76	29a(A)	AN	12	"STMbnn" or entry	
+1150	Applicable Percentage	29b(A)	N	12		
+1160	Gain Minus Depreciation	29c(A)	N	12		
+1170	Additional Depreciation After 12/31/70, Before 1/1/77	29d(A)	N	12		
*+1180	Smaller Of Line 29c Or 29d	29e(A)	AN	12	"STMbnn" or entry	
+1190	IRC Section 291 Amount	29f(A)	N	12	Not used	
+1200	Itemized Depreciation	29g(A)	N	12		
1210	Additional Depreciation After 12/31/76	29a(B)	N	12		
1220	Applicable Percentage	29b(B)	N	12		
1230	Gain Minus Depreciation	29c(B)	N	12		
1240	Additional Depreciation After 12/31/70, Before 1/1/77	29d(B)	N	12		
1250	Smaller Of Line 29c Or 29d	29e(B)	N	12		
1260	IRC Section 291 Amount	29f(B)	N	12	Not used	
1270	Itemized Depreciation	29g(B)	N	12		
1280	Additional Depreciation After 12/31/76	29a(C)	N	12		
1290	Applicable Percentage	29b(C)	N	12		
1300	Gain Minus Depreciation	29c(C)	N	12		

Schedule D-1, Side 2 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
1310	Additional Depreciation After 12/31/70, Before 1/1/77	29d(C)	N	12		
1320	Smaller Of Line 29c Or 29d	29e(C)	N	12		
1330	IRC Section 291 Amount	29f(C)	N	12	Not used	
1340	Itemized Depreciation	29g(C)	N	12		
1350	Additional Depreciation After 12/31/76	29a(D)	N	12		
1360	Applicable Percentage	29b(D)	N	12		
1370	Gain Minus Depreciation	29c(D)	N	12		
1380	Additional Depreciation After 12/31/70, Before 1/1/77	29d(D)	N	12		
1390	Smaller Of Line 29c Or 29d	29e(D)	N	12		
1400	IRC Section 291 Amount	29f(D)	N	12	Not used	
1410	Itemized Depreciation	29g(D)	N	12		
*1420	IRC Section 1252 Property Soil, Water, Land Clearing Expense	30a(A)	AN	12	"STMbnn" or entry	
+1430	Applicable Percentage	30b(A)	N	12		
+1440	Smaller Of Total Gain Or Applicable Percentage	30c(A)	N	12		
1450	Soil, Water, Land Clearing Expense	30a(B)	N	12		
1460	Applicable Percentage	30b(B)	N	12		
1470	Smaller Of Total Gain Or Applicable Percentage	30c(B)	N	12		
1480	Soil, Water, Land Clearing Expense	30a(C)	N	12		
1490	Applicable Percentage	30b(C)	N	12		
1500	Smaller Of Total Gain Or Applicable Percentage	30c(C)	N	12		

Schedule D-1, Side 2 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
1510	Soil, Water, Land Clearing Expense	30a(D)	N	12		
1520	Applicable Percentage	30b(D)	N	12		
1530	Smaller Of Total Gain Or Applicable Percentage	30c(D)	N	12		
	IRC Section 1254 Property					
*1540	Intangible Drilling And Dev Costs After 12/31/76	31a(A)	AN	12	"STMbnn" or entry	
+1550	Smaller Of Total Gain Or Intangible Costs	31b(A)	N	12		
1560	Intangible Drilling And Dev Costs After 12/31/76	31a(B)	N	12		
1570	Smaller Of Total Gain Or Intangible Costs	31b(B)	N	12		
1580	Intangible Drilling And Dev Costs After 12/31/76	31a(C)	N	12		
1590	Smaller Of Total Gain Or Intangible Costs	31b(C)	N	12		
1600	Intangible Drilling And Dev Costs After 12/31/76	31a(D)	N	12		
1610	Smaller Of Total Gain Or Intangible Costs	31b(D)	N	12		
	IRC Section 1255 Property					
*1620	Applicable Percentage Excluded From Income	32a(A)	AN	12	"STMbnn" or entry	
+1630	Smaller Of Gain Or Applicable Percentage Excluded From Income	32b(A)	N	12		
1640	Applicable Percentage Excluded From Income	32a(B)	N	12		
1650	Smaller Of Gain Or Applicable Percentage Excluded From Income	32b(B)	N	12		

Schedule D-1, Side 2 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
1660	Applicable Percentage Excluded From Income	32a(C)	N	12		
1670	Smaller Of Gain Or Applicable Percentage Excluded From Income	32b(C)	N	12		
1680	Applicable Percentage Excluded From Income	32a(D)	N	12		
1690	Smaller Of Gain Or Applicable Percentage Excluded From Income	32b(D)	N	12		
	Summary Of Part III Gains					
1700	Total Gains All Properties	33	N	12		
1710	Part III Exclusions	34	N	12		
1720	Part III Net Gains	35	N	12		
	Part IV – Recapture Amounts Under IRC Sections 179 And 280F					
*1760	Expense Deductions	36(a)	AN	12	“STMbnn” or entry	
+1770	Recovery Deductions	36(b)	N	12		
1780	Depreciation/Recovery – Expense Deductions	37(a)	N	12		
1790	Depreciation/Recovery – Recovery Deductions	37(b)	N	12		
1810	Recapture Amount – Expense Deductions	38(a)	N	12		
1820	Recapture Amount – Recovery Deductions	38(b)	N	12		
	Record Terminus Character			1	Value “#”	

Schedule G-1 – Tax on Lump-Sum Distributions

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
	Byte Count			4	"nnnn" for variable	
	Start Of Record Sentinel			4	Value "****"	
0000	Record ID			34	Value "SCHbbbG-1bbbPG01b(9n)b(7n)" 7n=Schedule Occurrence Number; 9n=Taxpayer SSN	
0010	Name On Return		A	20		
0020	SSN On Return		N	9		
0024	Part I – Complete This Part If You Qualify To Use Schedule G-1 Distribution Of Qualified Plan – Yes	1	A	1	"X" or blank	
0026	Distribution Of Qualified Plan – No	1	A	1	"X" or blank	
0030	Roll Over Distribution – Yes	2	A	1	"X" or blank	
0040	Roll Over Distribution – No	2	A	1	"X" or blank	
0042	Beneficiary – Yes	3	A	1	"X" or blank	
0044	Beneficiary – No	3	A	1	"X" or blank	
0084	Qualifying Age – 5 Yr Member – Yes	4	A	1	"X" or blank	
0086	Qualifying Age – 5 Yr Member – No	4	A	1	"X" or blank	
0190	Prior Year Distribution – Yes	5	A	1	"X" or blank	
0200	Prior Year Distribution – No	5	A	1	"X" or blank	
0220	Part II – Complete This Part To Choose The 5.5% Capital Gain Election Capital Gain From Form 1099-R	6	N	12		
0230	Multiply Line 6 By .055	7	N	12		
0240	Part III – Complete This Section For The 10-Year Averaging Method NUA Literal	8	A	3	"NUA" or blank	
0245	NUA Worksheet Amount	8	N	12		

Schedule G-1 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
0250	Ordinary Income From Form 1099-R	8	N	12		
0260	Death Benefit Exclusion	9	N	12		
0270	Total Taxable Amount	10	N	12		
0280	Current Actuarial Value	11	N	12		
0290	Adjusted Total Taxable Amount	12	N	12		
0300	Multiply Line 12 By .50	13	N	12		
0310	Line 12 Minus \$20,000	14	N	12		
0320	Multiply Line 14 By .20	15	N	12		
0330	Minimum Distribution Allowance	16	N	12		
0340	Line 12 Minus Line 16	17	N	12		
0510	Multiply Line 17 By .10	18	N	12		
0520	Tax On Line 18 Amount	19	N	12		
0530	Multiply Line 19 By Ten (10)	20	N	12		
0540	Divide Line 11 By Line 12	21	N	5		
0550	Multiply Line 16 By Line 21	22	N	12		
0560	Line 11 Minus Line 22	23	N	12		
0570	Multiply Line 23 By .10	24	N	12		
0580	Tax On Line 24 Amount	25	N	12		
0590	Multiply Line 25 By Ten (10)	26	N	12		
0600	Line 20 Minus Line 26	27	N	12		
0610	Tax On Lump Sum Distribution	28	N	12		
	Record Terminus Character			1	Value " ## "	

Schedule HOH/Form FTB 4803e

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
	Byte Count			4	"nnnn" for variable	
	Start of Record Sentinel			4	Value "*****"	
0000	Record ID			34	Value "SCHbbbHOHbbbPG01b(9n)b (7n)" 7n=Schedule Occurrence Number; 9n=Taxpayer SSN	
0010	Relationship Code	1	N	1	Valid entries: "1", "2", "3", "4", "5", or "6"	
*0012	Other Explanation	1(a)	AN	78	"STMbnn" or Entry	9/29
0014	SSN Of Qualifying Person	2	N	9	Must be present	
0016	Name Of Qualifying Person	2(a)	A	25	First name, space, last name.	9/29
0018	Age as of 12/31/2010	2(b)	N	3	1 Year of Age or Older	9/29
0019	Age in Months	2(c)	N	2	Valid entries: "1", "2", "3", "4", "5", "6", "7", "8", "9", "10", or "11".	9/29
0020	Qualifying Gross Income – Yes	3	A	1	"X" or Blank	
0021	Qualifying Gross Income – No	3	A	1	"X" or Blank	
0022	More Than Half Support Box – Yes	4	A	1	"X" or Blank	
0024	More Than Half Support Box – No	4	A	1	"X" or Blank	
0026	Qualifying Person Full Time Student – Yes	5	A	1	"X" or Blank	
0028	Qualifying Person Full Time Student – No	5	A	1	"X" or Blank	
0030	Qualifying Person Living With You – Yes	6	A	1	"X" or Blank	
0035	Qualifying Person Living With You – No	6	A	1	"X" or Blank	
0040	Date – From	6(a)	DT	8	YYYYMMDD	9/29
0050	Date – To	6(a)	DT	8	YYYYMMDD	9/29
0060	Date – From	6(b)	DT	8	YYYYMMDD	9/29
0070	Date – To	6(b)	DT	8	YYYYMMDD	9/29
0115	Total Number of Days	6(c)	N	3	Valid entries: "1" through "365"	9/29
0120	Reason Qualifying Person Was Not Living With You	7	A	1	Valid entries: "A", "B", "C", "D", "E", "F", "G" or "H"	

Schedule HOH Worksheet (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
*0122	Other Explanation	7(a)	AN	78	"STMbnn" or Entry	9/29
0124	Qualifying Foster Child – Yes	8	A	1	"X" or Blank	
0125	Qualifying Foster Child – No	8	A	1	"X" or Blank	
0126	Name of Placement Agency or Court	8(a)	AN	50		9/29
0127	Qualifying Person Married – Yes	9	A	1	"X" or Blank	
0128	Qualifying Person Married – No	9	A	1	"X" or Blank	
0129	Joint Tax Return – Yes	9(a)	A	1	"X" or Blank	9/29
0130	Joint Tax Return – No	9(a)	A	1	"X" or Blank	9/29
0132	Qualifying Citizen – Yes	10	A	1	"X" or Blank	
0134	Qualifying Citizen – No	10	A	1	"X" or Blank	
0136	Married/RDP? – Yes	11a	A	1	"X" or Blank	
0138	Married/RDP? – No	11a	A	1	"X" or Blank	
0150	From – Date	11b	DT	8	YYYYMMDD	
0160	To – Date	11b	DT	8	YYYYMMDD	
0170	From – Date	11b	DT	8	YYYYMMDD	
0180	To – Date	11b	DT	8	YYYYMMDD	
0225	Best Time to Call		AN	5	Enter as military time. Ex. "nn:nn"	
0240	Area Code		N	3		
0242	Phone Number		N	7		
0245	Extension		N	4		
	Record Terminus Character			1	Value "#"	

Schedule P (540) – Alternative Minimum Tax and Credit Limitations – Residents

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
	Byte Count			4	"nnnn" for variable	
	Start Of Record Sentinel			4	Value "*****"	
0000	Record ID			34	Value "SCHbbbPbbbbPG01b(9n)b(7n)" 7n=Schedule Occurrence Number; 9n=Taxpayer SSN	
	Part I – Alternative Minimum Taxable Income (AMTI)					
0010	Itemized/Standard Deduction	1	N	12		
0020	Medical And Dental Expenses	2	N	12		
0030	Personal And Real Property Taxes	3	N	12		
0040	Home Mortgage Interest	4	N	12		
0050	Misc. Itemized Deductions	5	N	12		
0060	Refund Personal/Real Property Taxes	6	N	12		
0070	Investment Interest Expense	7	N	12		
0080	Post 1986 Depreciation	8	N	12		
0090	Adjusted Gain Or Loss	9	N	12		
0100	Incentive Stock Options	10	N	12		
0110	Passive Activities	11	N	12		
0120	Beneficiaries Of Estates And Trusts	12	N	12		
0130	Appreciated Contributions	13a	N	12		
0140	Circulation Expenditures	13b	N	12		
0150	Depletion	13c	N	12		
0160	Depreciation (Pre-1987)	13d	N	12		
0170	Installment Sales	13e	N	12		
0180	Intangible Drilling Costs	13f	N	12		
0190	Long Term Contracts	13g	N	12		
0200	Loss Limitations	13h	N	12		

Schedule P (540), Side 1 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
0210	Mining Costs	13i	N	12		
0215	Patron's Adjustment	13j	N	12		
0220	Pollution Control Facilities	13k	N	12		
0225	Qualified Small Business Stock	13l	N	12		
0230	Research And Experimental Costs	13m	N	12		
0240	Tax Shelter Farm Activities	13n	N	12		
0250	Related Adjustments	13o	N	12		
0260	Other Total	13	N	12		
0270	Total Adjustments And Preferences	14	N	12		
0280	Taxable Income From Form 540	15	N	12		
0290	NOL Deductions	16	N	12		
0295	AMTI Exclusion	17	N	12		
0300	Itemized Deductions	18	N	12		
0310	Combine Lines 14 Through 18	19	N	12		
0320	AMT NOL Deduction	20	N	12		
0330	Alternative Minimum Taxable Income	21	N	12		
	Part II – Alternative Minimum Tax (AMT)					
0340	Child Exemption Worksheet Literal	22	A	1	"C" or blank	
0350	Exemption Amount	22	N	12		
0360	Line 21 Minus Line 22	23	N	12		
0370	Tentative Minimum Tax	24	N	12		
0380	Regular Tax Before Credits	25	N	12		
0382	Alternative Minimum Tax	26	N	12		
	Record Terminus Character			1	Value "#"	

Schedule P (540), Side 2

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
	Byte Count			4	"nnnn" for variable	
	Start Of Record Sentinel			4	Value "****"	
0000	Record ID			34	Value "SCHbbbPbbbb(PG02b(9n)b(7n)" 7n=Schedule Occurrence Number; 9n=Taxpayer	
	Part III – Credits That Reduce Tax					
0430	Amount From Form 540 Line 35	1	N	12		
0440	Tentative Minimum Tax	2	N	12		
	Section A – Credits That Reduce Excess Tax					
0450	Line 1 Minus Line 2	3(c)	N	12		
0590	A1 – Credits That Reduce Excess Tax And Have No Carryover Provisions (Code 162) Prison Inmate – Credit Amount	4(a)	N	12		
0600	Credit Used This Year	4(b)	N	12		
0610	Tax Balance	4(c)	N	12		
0690	(Code 169) EZ Employee – Credit Amount	5(a)	N	12		
0700	Credit Used This Year	5(b)	N	12		
0702	Tax Balance	5(c)	N	12		
0704	New Home or First Time Buyer – Code	6	N	3	Valid entries "219", "221", or "222"	11/8
0705	(Code 219) New Home or First Time Buyer – Credit Amount	6(a)	N	12		11/8
0707	Credit Used This Year	6(b)	N	12		
0709	Tax Balance	6(c)	N	12		
*0720	A2 – Credits That Reduce Excess Tax And Have Carryover Provisions Code	7	AN	6	Valid entries "160", "161", "171", "174", "175", "178", "179", "182", "184", "186", "188", "189", "190", "191", "192", "193", "194", "198", "200", "203", "204", "205", "206", "207", "209", "211", "215", "216", "217", "218", "220", or "STMbnn"	
+0730	Credit Name	7	AN	12	Must be a valid Acronym Name, per Error Code 538	12/9
+0740	Credit Amount	7(a)	N	12	Entry or total amount if more than four credits	

Schedule P (540), Side 2 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
+0750	Credit Used This Year	7(b)	N	12	Entry or total amount if more than four credits	
+0760	Tax Balance	7(c)	N	12	Entry or total amount if more than four credits	
+0770	Credit Carryover	7(d)	N	12	Entry or total amount if more than four credits	
0780	Code	8	N	3	Valid entries "160", "161", "171", "174", "175", "178", "179", "182", "184", "186", "188", "189", "190", "191", "192", "193", "194", "198", "200", "203", "204", "205", "206", "207", "209", "211", "215", "216", "217", "218", or "220"	
0790	Credit Name	8	AN	12	Must be a valid Acronym Name, per Error Code 538	12/9
0800	Credit Amount	8(a)	N	12		
0810	Credit Used This Year	8(b)	N	12		
0820	Tax Balance	8(c)	N	12		
0830	Credit Carryover	8(d)	N	12		
0840	Code	9	N	3	Valid entries "160", "161", "171", "174", "175", "178", "179", "182", "184", "186", "188", "189", "190", "191", "192", "193", "194", "198", "200", "203", "204", "205", "206", "207", "209", "211", "215", "216", "217", "218", or "220"	
0850	Credit Name	9	AN	12	Must be a valid Acronym Name, per Error Code 538	12/9
0860	Credit Amount	9(a)	N	12		
0870	Credit Used This Year	9(b)	N	12		
0880	Tax Balance	9(c)	N	12		
0890	Credit Carryover	9(d)	N	12		
0900	Code	10	N	3	Valid entries "160", "161", "171", "174", "175", "178", "179", "182", "184", "186", "188", "189", "190", "191", "192", "193", "194", "198", "200", "203", "204", "205", "206", "207", "209", "211", "215", "216", "217", "218", or "220"	
0910	Credit Name	10	AN	12	Must be a valid Acronym Name, per Error Code 538	12/9
0920	Credit Amount	10(a)	N	12		
0930	Credit Used This Year	10(b)	N	12		
0940	Tax Balance	10(c)	N	12		

Schedule P (540), Side 2 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
0950	Credit Carryover	10(d)	N	12		
0960	(Code 188) Credit For Prior Year AMT – Credit Amount	11(a)	N	12		
0970	Credit Used This Year	11(b)	N	12		
0980	Tax Balance	11(c)	N	12		
0990	Credit Carryover	11(d)	N	12		
	Section B – Credits That May Reduce Tax Below TMT					
1600	Tax Balance	12(c)	N	12		
	B1 – Credits That Reduce Net Tax And Have No Carryover Provisions					
1605	(Code 170) Joint Custody Head Of Household – Credit Amount	13(a)	N	12		
1610	Credit Used This Year	13(b)	N	12		
1615	Tax Balance	13(c)	N	12		
1621	(Code 173) Dependent Parent – Credit Amount	14(a)	N	12		
1625	Credit Used This Year	14(b)	N	12		
1631	Tax Balance	14(c)	N	12		
1635	(Code 163) Senior Head Of Household – Credit Amount	15(a)	N	12		
1641	Credit Used This Year	15(b)	N	12		
1645	Tax Balance	15(c)	N	12		
1661	Nonrefundable Renter's Credit – Credit Amount	16(a)	N	12		
1662	Credit Used This Year	16(b)	N	12		
1663	Tax Balance	16(c)	N	12		

Schedule P (540), Side 2 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
	B2 – Credits That Reduce Net Tax And Have Carryover Provisions					
*1670	Code	17	AN	6	Valid entries “159”, “172”, “176”, “180”, “181”, “183”, “185”, “196”, “197”, “199”, “210”, “213” or “STMbnn”	
+1680	Credit Name	17	AN	12	Must be a valid Acronym Name, per Error Code 538	
+1690	Credit Amount	17(a)	N	12	Entry or total amount if more than four credits	
+1700	Credit Used This Year	17(b)	N	12	Entry or total amount if more than four credits	
+1710	Tax Balance	17(c)	N	12	Entry or total amount if more than four credits	
+1720	Credit Carryover	17(d)	N	12	Entry or total amount if more than four credits	
1730	Code	18	N	3	Valid entries “159”, “172”, “176”, “180”, “181”, “183”, “185”, “196”, “197”, “199”, “210”, or “213”	
1740	Credit Name	18	AN	12	Must be a valid Acronym Name, per Error Code 538	
1750	Credit Amount	18(a)	N	12		
1760	Credit Used This Year	18(b)	N	12		
1770	Tax Balance	18(c)	N	12		
1780	Credit Carryover	18(d)	N	12		
1790	Code	19	N	3	Valid entries “159”, “172”, “176”, “180”, “181”, “183”, “185”, “196”, “197”, “199”, “210”, or “213”	
1800	Credit Name	19	AN	12	Must be a valid Acronym Name, per Error Code 538	
1810	Credit Amount	19(a)	N	12		
1820	Credit Used This Year	19(b)	N	12		
1830	Tax Balance	19(c)	N	12		
1840	Credit Carryover	19(d)	N	12		
1850	Code	20	N	3	Valid entries “159”, “172”, “176”, “180”, “181”, “183”, “185”, “196”, “197”, “199”, “210”, or “213”	

Schedule P (540), Side 2 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
1860	Credit Name	20	AN	12	Must be a valid Acronym Name, per Error Code 538	
1870	Credit Amount	20(a)	N	12		
1890	Credit Used This Year	20(b)	N	12		
1900	Tax Balance	20(c)	N	12		
1910	Credit Carryover	20(d)	N	12		
	B3 – Other State Tax Credit					
2030	(Code 187) Other State Tax – Credit Amount	21(a)	N	12		
2040	Credit Used This Year	21(b)	N	12		
2050	Tax Balance	21(c)	N	12		
	Section C – Credits That May Reduce AMT					
2060	AMT – Tax Balance	22(c)	N	12		
2070	(Code 180) Solar Energy Carryover From Section B2 – Credit Amount	23(a)	N	12		
2080	Credit Used This Year	23(b)	N	12		
2090	Tax Balance	23(c)	N	12		
2100	Credit Carryover	23(d)	N	12		
2110	(Code 181) Commercial Solar Carryover From Section B2 – Credit Amount	24(a)	N	12		
2120	Credit Used This Year	24(b)	N	12		
2130	Tax Balance	24(c)	N	12		
2140	Credit Carryover	24(d)	N	12		
2150	Adjusted AMT	25(c)	N	12		
	Record Terminus Character			1	Value “#”	

Added Field 0704

Schedule P (540NR) – Alternative Minimum Tax and Credit Limitations – Nonresidents or Part-Year Residents

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
	Byte Count			4	"nnnn" for variable	
	Start Of Record Sentinel			4	Value "****"	
0000	Record ID			34	Value "SCHbbbPbNRbbPG01b(9n)b(7n)" 7n=Schedule Occurrence Number; 9n=Taxpayer SSN	
	Part I – Alternative Minimum Taxable Income (AMTI)					
0010	Itemized/Standard Deduction	1	N	12		
0020	Medical And Dental Expenses	2	N	12		
0030	Personal And Real Property Taxes	3	N	12		
0040	Home Mortgage Interest	4	N	12		
0050	Misc. Itemized Deductions	5	N	12		
0060	Refund Personal/Real Property Taxes	6	N	12		
0070	Investment Interest Expense	7	N	12		
0080	Post-1986 Depreciation	8	N	12		
0090	Adjusted Gain Or Loss	9	N	12		
0100	Incentive Stock Options	10	N	12		
0110	Passive Activities	11	N	12		
0120	Beneficiaries Of Estates Or Trusts	12	N	12		
0130	Appreciated Contributions	13a	N	12		
0140	Circulation Expenditures	13b	N	12		
0150	Depletion	13c	N	12		
0160	Depreciation (Pre-1987)	13d	N	12		
0170	Installment Sales	13e	N	12		
0180	Intangible Drilling Costs	13f	N	12		

Schedule P (540NR), Side 1 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
0190	Long Term Contracts	13g	N	12		
0200	Loss Limitations	13h	N	12		
0210	Mining Costs	13i	N	12		
0215	Patron's Adjustment	13j	N	12		
0220	Pollution Control Facilities	13k	N	12		
0225	Qualified Small Business Stock	13l	N	12		
0230	Research And Experimental Costs	13m	N	12		
0240	Tax Shelter Farm Activities	13n	N	12		
0250	Related Adjustments	13o	N	12		
0260	Other Total	13	N	12		
0270	Total Adjustments And Preferences	14	N	12		
0280	Taxable Income	15	N	12		
0290	NOL Deduction From Sch. CA, (540NR)	16	N	12		
0295	AMTI Exclusion	17	N	12		
0300	Itemized Deductions	18	N	12		
0310	Combine Lines 14 Through 18	19	N	12		
0320	AMT NOL Deduction	20	N	12		
0330	Alternative Minimum Taxable Income	21	N	12		
	Part II – Alternative Minimum Tax (AMT)					
0340	Child Exemption Worksheet Literal	22	A	1	"C" or blank	
0350	Exemption Amount	22	N	12		
0360	Line 21 Minus Line 22	23	N	12		

Schedule P (540NR), Side 1 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
0370	Multiply Line 23 By 7.0% (.07)	24	N	12		
0383	CA Adjusted Gross Income	25	N	12		
0384	NOL Deduction	26	N	12		
0385	AMTI Exclusion	27	N	12		
0386	Combine Line 25 through 27	28	N	12		
0387	Investment Interest Expense	29a	N	12		
0388	Post-1986 Depreciation	29b	N	12		
0389	Adjusted Gain Or Loss	29c	N	12		
0390	Incentive Stock Options	29d	N	12		
0391	Passive Activities	29e	N	12		
0392	Beneficiaries Of Estates/Trusts	29f	N	12		
0393	Circulation Expenditures	29g	N	12		
0394	Depletion	29h	N	12		
0395	Depreciation (Pre-1987)	29i	N	12		
0396	Installment Sales	29j	N	12		
0397	Intangible Drilling Costs	29k	N	12		
0398	Long-Term Contracts	29l	N	12		
0399	Loss Limitations	29m	N	12		
0400	Mining Costs	29n	N	12		
0401	Patron's Adjustment	29o	N	12		
0402	Pollution Control	29p	N	12		
0403	Qualified Small Business Stock	29q	N	12		
0404	Research And Experimental	29r	N	12		
0405	Tax Shelter Farm Activities	29s	N	12		
0406	Related Adjustments	29t	N	12		
0407	Add Line A Through Line T	29	N	12		

Schedule P (540NR), Side 1 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
0408	Combine Line 28 and 29	30	N	12		
0409	CA AMT NOL	31	N	12		
0410	AMT CA Adjusted Gross Income	32	N	12		
0411	Amount from Schedule CA (540NR) Line 42	33	N	12		
0412	Medical and Dental Expense	34a	N	12		
0413	Personal and Real Property Taxes	34b	N	12		
0414	Interest on Home Mortgage	34c	N	12		
0415	Miscellaneous Itemized Deductions	34d	N	12		
0416	Investment Interest Expense Adjustment	34e	N	12		
0417	Combine Line a through Line e	34	N	12		
0418	Total AMT Itemized Deductions	35	N	12		
0419	Alternative Minimum Taxable Income	36	N	12		
0420	Total AMT Adj Gross Income	37	N	12		
0421	Divide Line 32 by Line 37	38	N	5	Ratio	
0422	Prorated AMT	39	N	12		
0423	California AMTI	40	N	12		
0424	Total TMT	41	N	12		
0425	California AMT Rate	42	N	5	Ratio	
0426	California Tentative Minimum Tax	43	N	12		
0427	Regular Tax	44	N	12		
0428	Alternative Minimum Tax	45	N	12		
	Record Terminus Character			1	Value "#"	

Schedule P (540NR), Side 2

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
	Byte Count			4	"nnnn" for variable	
	Start Of Record Sentinel			4	Value "****"	
0000	Record ID			34	Value "SCHbbbPbNRbb(PG02b(9n)b(7n)" 7n=Schedule Occurrence Number; 9n=Taxpayer	
	Part III – Credits That Reduce Tax					
0430	Amt From Form 540NR, Line 42	1	N	12		
0440	Tentative Minimum Tax	2	N	12		
	Section A – Credits That Reduce Excess Tax					
0450	Excess Tax	3(c)	N	12		
	A1 – Credits That Reduce Excess Tax And Have No Carryover Provisions					
0590	(Code 162) Prison Inmate – Credit Amount	4(a)	N	12		
0600	Credit Used This Year	4(b)	N	12		
0610	Tax Balance	4(c)	N	12		
0690	(Code 169) EZ Employee – Credit Amount	5(a)	N	12		
0700	Credit Used This Year	5(b)	N	12		
0702	Tax Balance	5(c)	N	12		
0704	New Home or First Time Buyer - Code	6	N	3	Valid entries "219", "221", or "222"	11/8
0705	(Code 219) New Home or First Time Buyer – Credit Amount	6(a)	N	12		11/8
0707	Credit Used This Year	6(b)	N	12		
0709	Tax Balance	6(c)	N	12		

Schedule P (540NR), Side 2 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
*0720	A2 – Credits That Reduce Excess Tax And Have Carryover Provisions Code	7	AN	6	Valid entries "160", "161", "171", "174", "175", "178", "179", "182", "184", "186", "188", "189", "190", "191", "192", "193", "194", "198", "200", "203", "204", "205", "206", "207", "209", "211", "215", "216", "217", "218", "220", or "STMbnn"	
+0730	Credit Name	7	AN	12	Must be a valid Acronym Name, per Error Code 538	12/9
+0740	Credit Amount	7(a)	N	12	Entry or total amount if more than four credits	
+0750	Credit Used This Year	7(b)	N	12	Entry or total amount if more than four credits	
+0760	Tax Balance	7(c)	N	12	Entry or total amount if more than four credits	
+0770	Credit Carryover	7(d)	N	12	Entry or total amount if more than four credits	
0780	Code	8	N	3	Valid entries "160", "161", "171", "174", "175", "178", "179", "182", "184", "186", "188", "189", "190", "191", "192", "193", "194", "198", "200", "203", "204", "205", "206", "207", "209", "211", "215", "216", "217", "218", or "220"	
0790	Credit Name	8	AN	12	Must be a valid Acronym Name, per Error Code 538	12/9
0800	Credit Amount	8(a)	N	12		
0810	Credit Used This Year	8(b)	N	12		
0820	Tax Balance	8(c)	N	12		
0830	Credit Carryover	8(d)	N	12		
0840	Code	9	N	3	Valid entries "160", "161", "171", "174", "175", "178", "179", "182", "184", "186", "188", "189", "190", "191", "192", "193", "194", "198", "200", "203", "204", "205", "206", "207", "209", "211", "215", "216", "217", "218", or "220"	
0850	Credit Name	9	AN	12	Must be a valid Acronym Name, per Error Code 538	12/9
0860	Credit Amount	9(a)	N	12		
0870	Credit Used This Year	9(b)	N	12		
0880	Tax Balance	9(c)	N	12		
0890	Credit Carryover	9(d)	N	12		

Schedule P (540NR), Side 2 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
0900	Code	10	N	3	Valid entries "160", "161", "171", "174", "175", "178", "179", "182", "184", "186", "188", "189", "190", "191", "192", "193", "194", "198", "200", "203", "204", "205", "206", "207", "209", "211", "215", "216", "217", "218", or "220"	
0910	Credit Name	10	AN	12	Must be a valid Acronym Name, per Error Code 538	12/9
0920	Credit Amount	10(a)	N	12		
0930	Credit Used This Year	10(b)	N	12		
0940	Tax Balance	10(c)	N	12		
0950	Credit Carryover	10(d)	N	12		
0960	(Code 188) Credit For Prior Year AMT – Credit Amount	11(a)	N	12		
0970	Credit Used This Year	11(b)	N	12		
0980	Tax Balance	11(c)	N	12		
0990	Credit Carryover	11(d)	N	12		
1600	Section B – Credits That May Reduce Tax Below TMT Tax Balance	12(c)	N	12		
1601	B1 – Credits That Reduce Net Tax And Have No Carryover Provisions (Code 170) Joint Custody Head of Household – Credit from 540NR	13	N	12		
1603	Ratio	13	N	5		
1605	Credit Amount	13(a)	N	12		
1610	Credit Used this Year	13(b)	N	12		
1615	Tax Balance	13(c)	N	12		
1617	(Code 173) Dependent Parent – Credit from 540NR	14	N	12		
1619	Ratio	14	N	5		
1621	Credit Amount	14(a)	N	12		
1625	Credit Used this Year	14(b)	N	12		
1631	Tax Balance	14(c)	N	12		

Schedule P (540NR), Side 2 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
1632	(Code 163) Senior Head of Household – Credit from 540NR	15	N	12		
1633	Ratio	15	N	5		
1635	Credit Amount	15(a)	N	12		
1641	Credit Used this Year	15(b)	N	12		
1645	Tax Balance	15(c)	N	12		
1661	Nonrefundable Renter's Credit – Credit Amount	16(a)	N	12		
1662	Credit Used This Year	16(b)	N	12		
1663	Tax Balance	16(c)	N	12		
*1670	B2 – Credits That Reduce Net Tax And Have Carryover Provisions Code	17	AN	6	Valid entries "159", "172", "176", "180", "181", "183", "185", "196", "197", "199", "210", "213" or "STMbnn"	
+1680	Credit Name	17	AN	12	Must be a valid Acronym Name, per Error Code 538	
+1690	Credit Amount	17(a)	N	12	Entry or total amount if more than four credits	
+1700	Credit Used This Year	17(b)	N	12	Entry or total amount if more than four credits	
+1710	Tax Balance	17(c)	N	12	Entry or total amount if more than four credits	
+1720	Credit Carryover	17(d)	N	12	Entry or total amount if more than four credits	
1730	Code	18	N	3	Valid entries "159", "172", "176", "180", "181", "183", "185", "196", "197", "199", "210", or "213"	
1740	Credit Name	18	AN	12	Must be a valid Acronym Name, per Error Code 538	

Schedule P (540NR), Side 2 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
1750	Credit Amount	18(a)	N	12		
1760	Credit Used This Year	18(b)	N	12		
1770	Tax Balance	18(c)	N	12		
1780	Credit Carryover	18(d)	N	12		
1790	Code	19	N	3	Valid entries "159", "172", "176", "180", "181", "183", "185", "196", "197", "199", "210", or "213"	
1800	Credit Name	19	AN	12	Must be a valid Acronym Name, per Error Code 538	
1810	Credit Amount	19(a)	N	12		
1820	Credit Used This Year	19(b)	N	12		
1830	Tax Balance	19(c)	N	12		
1840	Credit Carryover	19(d)	N	12		
1850	Code	20	N	3	Valid entries "159", "172", "176", "180", "181", "183", "185", "196", "197", "199", "210", or "213"	
1860	Credit Name	20	AN	12	Must be a valid Acronym Name, per Error Code 538	
1870	Credit Amount	20(a)	N	12		
1890	Credit Used This Year	20(b)	N	12		
1900	Tax Balance	20(c)	N	12		
1910	Credit Carryover	20(d)	N	12		
	B3 – Other State Tax Credit					
2030	(Code 187) Other State Tax Credit – Credit Amount	21(a)	N	12		
2040	Credit Used This Year	21(b)	N	12		
2050	Tax Balance	21(c)	N	12		

Schedule P (540NR), Side 2 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
	Section C – Credits That May Reduce AMT					
2060	AMT – Tax Balance	22(c)	N	12		
2070	(Code 180) Solar Energy Carryover From Section B2 Credit Amount	23(a)	N	12		
2080	Credit Used This Year	23(b)	N	12		
2090	Tax Balance	23(c)	N	12		
2100	Credit Carryover	23(d)	N	12		
2110	(Code 181) Commercial Solar Carryover From Section B2 Credit Amount	24(a)	N	12		
2120	Credit Used This Year	24(b)	N	12		
2130	Tax Balance	24(c)	N	12		
2140	Credit Carryover	24(d)	N	12		
2150	Adjusted AMT	25(c)	N	12		
	Record Terminus Character			1	Value “#”	

Added Field 0704

Schedule R – Apportionment and Allocation of Income

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
	Byte Count			4	“nnnn” for variable	
	Start Of Record Sentinel			4	Value “****”	
0000	Record ID			34	Value “SCHbbbRbbbbPG01b(9n)b(7n)” 7n=Schedule Occurrence Number; 9n=Taxpayer SSN	
0010	Net Income (Loss)	1a	N	12	Not used	
0020	Water’s-edge offset	1b	N	12	Not used	
0030	Combine Line 1a and Line 1b	1c	N	12	Not used	
0040	Dividends	2	N	12	Not used	
0050	Interest	3	N	12	Not used	
0060	Net Income	4	N	12	Not used	
0070	Royalties	5	N	12	Not used	
0080	Gain (loss)	6	N	12	Not used	
0090	Partnership Or LLC Income (Loss)	7	N	12	Not used	
0100	Miscellaneous Nonbusiness Income (Loss)	8	N	12	Not used	
0110	Total Nonbusiness Income (Loss)	9	N	12	Not used	
0111	Business Income (Loss) (Before Apportionment) Nonunitary Partnership or LLC	10	N	12	Not used	
0112	Income (Loss) from Separate Trade or Business	11	N	12	Not used	
0113	Income (Loss) Deferred from Prior Years	12	N	12	Not used	
0114	Capital Gain (Loss)	13	N	12	Not used	
0115	Total Separately Apportionable Business Income (Loss)	14	N	12	Not used	
0120	Total Business Income (Loss)	15	N	12	Not used	
0130	Interest Offset	16	N	12	Not used	
0140	Business Income (Loss)	17	N	12		

Schedule R (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
0150	Apportionment Percentage	18a	N	7	Percentage (See Sect 6.2 for instructions on percentages of 7 positions).	
0160	Multiply Line 17 by Line 18a	18b	N	12		
0170	Nonbusiness Income (Loss) Allocable to California Dividends Included In Line 2 Above	19a	N	12	Not Used	
0180	Interest Included In Line 3 Above	19b	N	12	Not Used	
0190	Net Income (Loss) From Rental Property	20	N	12	Not Used	
0200	Royalties	21	N	12	Not Used	
0210	Gain (Loss)	22	N	12	Not Used	
0220	Partnership Or LLC Income (Loss)	23	N	12	Not Used	
0230	Miscellaneous Income (Loss)	24	N	12	Not Used	
0240	Total Income (Loss)	25	N	12	Not Used	
0250	Interest Offset From Line 16	26	N	12	Not Used	
0255	Net Nonbusiness Income (Loss) Allocable to California	27	N	12	Not Used	
0257	California Business Income (Loss) CA Business Income (Loss) Nonunitary Partnership/LLC	28	N	12	Not Used	
0260	Income (Loss) – Separate Trade or Business	29	N	12	Not Used	
0265	CA Income (Loss) Deferred from Prior Years	30	N	12	Not Used	
0275	Total Separately Apportionable Business Income (Loss)	31	N	12	Not Used	
0277	Net Income (Loss) for California Purposes Post Apportioned and Allocated Amounts from Capital Gain/Loss	32	N	12	Not Used	

Schedule R (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
280	Combine Line 18b, Line 27, Line 31 and Line 32	33	N	12	Not Used	
0290	Contributions Adjustment	34	N	12	Not Used	
0300	Net Income (Loss)	35	N	12	Not Used	
0310	Schedule R-1 Apportionment Formula Inventory Total Within And Outside California	1(a)	N	12		
0320	Inventory Total Within California	1(b)	N	12		
0330	Buildings Total Within And Outside California	1(a)	N	12		
0340	Buildings Total Within California	1(b)	N	12		
0350	Machinery And Equipment Total Within And Outside California	1(a)	N	12		
0360	Machinery And Equipment Total Within California	1(b)	N	12		
0370	Furniture And Fixtures Total Within And Outside California	1(a)	N	12		
0380	Furniture And Fixtures Total Within California	1(b)	N	12		
0390	Land Total Within And Outside California	1(a)	N	12		
0400	Land Total Within California	1(b)	N	12		
0410	Other Tangible Assets Total Within And Outside California	1(a)	N	12		
@0415	Other Tangible Assets Total Within And Outside California Explanation	1(a)	AN	6	"STMbnn" or blank	
0420	Other Tangible Assets Total Within California	1(b)	N	12		
@0425	Other Tangible Assets Total Within California Explanation	1(b)	AN	6	"STMbnn" or blank	
0430	Rented Property Used In Business Total Within And Outside California	1(a)	N	12		
0440	Rented Property Used In Business Inventory Total Within California	1(b)	N	12		
0450	Total Property Total Within And Outside California	1(a)	N	12		
0460	Total Property Total Within California	1(b)	N	12		

Schedule R (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
0470	Total Property Percent Within California ((b) divided by (a))	1(c)	N	7	Percentage (See Sect 6.2 for instructions on percentages of 7 positions).	
0480	Total Payroll Total Within And Outside California	2(a)	N	12		
0490	Total Payroll Total Within California	2(b)	N	12		
0500	Total Payroll Percent Within California ((b) divided by (a))	2(c)	N	7	Percentage (See Sect 6.2 for instructions on percentages of 7 positions).	
0510	Sales Total Within And Outside California	3	N	12		
0520	Sales Shipped From Outside California. Total Within California	3(b)	N	12		
0530	Sales Shipped From Within California. Payroll Total Within California	3(b)	N	12		
0540	Sales Shipped From California To The United States Government. Total Within California	3(b)	N	12		
0550	Sales Shipped From California To Purchasers In A Nontaxable State. Total Within California	3(b)	N	12		
0560	Other Gross Receipts. Total Within And Outside California	3(a)	N	12		
0570	Other Gross Receipts. Total Within California	3(b)	N	12		
0580	Total Sales. Total Within And Outside California	3(a)	N	12		
0590	Total Sales. Total Within California	3(b)	N	12		
0600	Total Sales Percent Within California ((b) divided by (a) and multiplied by 2)	3(c)	N	7	Percentage (See Sect 6.2 for instructions on percentages of 7 positions).	
0610	Total Percent. Add Percentages In Column C	4(c)	N	7	Percentage (See Sect 6.2 for instructions on percentages of 7 positions).	
0620	Average Apportionment Percentage	5(c)	N	7	Percentage (See Sect 6.2 for instructions on percentages of 7 positions).	
0630	Schedule R-2 Sales And General Questionnaire Nature and Locations Of CA Business Activities	1	AN	80		

Schedule R (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
0640	Title And Principal Business Activity	2	AN	80		
0650	California Sales Figure (U.S. Government) - Yes	3	A	1	"X" or Blank	
0660	California Sales Figure (U.S. Government) - No	3	A	1	"X" or Blank	
0670	California Sales Figure (U.S. Government) – Explanation for No	3	AN	80		
0680	California Sales Figure (U.S. Government) - Yes	4	A	1	"X" or Blank	
0690	California Sales Figure (U.S. Government) - No	4	A	1	"X" or Blank	
0700	California Sales Figure (Not Subject To Tax) – Explanation for No	4	AN	80		
0710	Nonbusiness Items - Yes	5	A	1	"X" or Blank	
0720	Nonbusiness Items - No	5	A	1	"X" or Blank	
0730	Nonbusiness Items – Explanation for No	5	AN	80		
0740	Changed Income Apportionment - Yes	6	A	1	"X" or Blank	
0750	Changed Income Apportionment - No	6	A	1	"X" or Blank	
0760	Changed Income Apportionment – Explanation for No	6	AN	80		
0770	California Sales Figure (CA Destinations) - Yes	7	A	1	"X" or Blank	
0780	California Sales Figure (CA Destinations) - No	7	A	1	"X" or Blank	
0790	California Sales Figure (CA Destinations) – Explanation for No	7	AN	80		
0800	California Sales Figure (Customers Outside CA) - Yes	8	A	1	"X" or Blank	
0810	California Sales Figure (Customers Outside CA) - No	8	A	1	"X" or Blank	
0820	California Sales Figure (Customers Outside CA) – Explanation for No	8	AN	80		
	Record Terminus Character			1	Value "#"	

Schedule S – Other State Tax Credit

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
	Byte Count			4	“nnnn” for variable	
	Start Of Record Sentinel			4	Value “****”	
0000	Record ID			34	Value “SCHbbbSbbbbPG01b(9n)b(7n)” 7n=Schedule Occurrence Number; 9n=Taxpayer SSN	
	Part I – Double-Taxed Income					
*0010	Income Item(s) Description	(a)	AN	50	“STMbnn” or First occurrence	
+0020	Double-Taxed Income Taxable By California	(b)	N	12		
+0030	Double-Taxed Income Taxable By Other State	(c)	N	12		
0040	Income Item(s) Description	(a)	AN	50	Second occurrence	
0050	Double-Taxed Income Taxable By California	(b)	N	12		
0060	Double-Taxed Income Taxable By Other State	(c)	N	12		
0070	Income Item(s) Description	(a)	AN	50	Third occurrence	
0080	Double-Taxed Income Taxable By California	(b)	N	12		
0090	Double-Taxed Income Taxable By Other State	(c)	N	12		
0100	Total Double-Taxed Income Taxable By California	1(b)	N	12		
0110	Total Double-Taxed Income Taxable By Other State	1(c)	N	12		
	Part II – Figure Your Other State Tax Credit					
0120	California Tax Liability	2	N	12		
0130	Amount from Part 1, Line 1, Column (b)	3	N	12		
0140	California Adjusted Gross Income	4	N	12		

Schedule S (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
0150	Divide Line 3 By Line 4 (100% Maximum)	5	N	5	Percentage	
0160	Multiply Line 2 By Percentage On Line 5	6	N	12		
0170	Name Of Other State	7	A	2	Must be valid postal abbreviation	
0180	Amount Of Income Tax Paid To Other State	7	N	12		
0190	Amount From Part 1, Line 1, Column (c)	8	N	12		
0200	Adjusted Gross Income Taxable By Other State	9	N	12		
0210	Divide Line 8 By Line 9 (100% Maximum)	10	N	5	Percentage	
0220	Multiply Line 7 By Percentage On Line 10	11	N	12		
0230	Enter Smaller of Line 6 or Line 11	12	N	12		
	Record Terminus Character			1	Value "#"	

Form Record Identification

The records immediately following the tax return are the W-2, W-2G and 1099-R. This is the only place these forms can be in the transmission. Do not place them with the other form records. Each page of a form will have a new Form Type with the Page Number incremented.

Field Number	Field Name	Length	Field Description	2010 Chg
	Byte Count	4	"nnnn" for variable	
	Start of Record Sentinel	4	Value "****"	
0000	Record ID	6	Value "FRMbbb"	
0001	Form Type	6	AN (Left Justify)	
0002	Page Number	5	"PGnnb" nn = 01 - 99	
0003	Taxpayer SSN	9	N	
0004	Filler	1	Blank	
0005	Form Occurrence Number	7	0000001 - 0000099 N, limited to the maximum number of forms allowed	
	Begin Data Fields			

Form W-2 – Wage and Tax Statement

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
	Byte Count			4	“nnnn” for variable	
	Start of Record Sentinel			4	Value “*****”	
0000	Record ID			34	Value “FRMbbbW-2bbbPG01b(9n)b(7n)” 7n=Form Occurrence Number; 9n=Taxpayer SSN	
0010	Corrected W-2		A	1	“X” or blank	
0035	SSN Number	a	N	9	W-2 Social Security Number	
0040	Employer Identification Number	b	N	9		
0045	Employer Name Control	c	A	4		
0050	Name of Reporting Agent or Employer	c	AN	35		
0055	Name Line 2 of Employer	c	AN	35		
0060	Employer Address	c	AN	35		
0070	Employer City	c	AN	22		
0073	Employer State	c	A	2	Standard postal abbreviation or “.”	
0075	Employer ZIP Code	c	N	12	Left-justified	
0085	Control Number	d	AN	14	AN or blank	
0090	Employee Name and Suffix	e	AN	35		
0100	Employee Address	f	AN	35		
0105	Employee Address Continuation	f	AN	35		
0110	Employee City	f	AN	22		
0113	Employee State	f	A	2	Standard postal abbreviation or “.”	
0115	Employee ZIP Code	f	N	12	Left-justified	
0120	Wages	1	N	12		
0130	Withholding	2	N	12		
0140	Social Security Wages	3	N	12		
0150	Social Security Tax	4	N	12		

Form W-2 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
0160	Medicare Wages and Tips	5	N	12		
0170	Medicare Tax Withheld	6	N	12		
0180	Social Security Tips	7	N	12		
0190	Allocated Tips	8	N	12		
0200	Advance EIC Payments	9	N	12		
0210	Dependent Care Benefits	10	N	12		
0220	Nonqualified Plans	11	N	12		
*0242	Employer's Use Code 1	12a	AN	6	A-H, J-N, P,Q, R-T, V, W, Y, Z, AA, BB, CC , "STMbnn", or blank	9/29
+0244	Year 1 (For Prior Year USERRA Contribution)	12a	N	2	YY	
+0246	Employer's Use Amount 1	12a	N	12		
0252	Employer's Use Code 2	12b	A	2	A-H, J-N, P, Q, R-T, V, W, Y, Z, AA, BB, CC or blank	9/29
0254	Year 2 (For Prior Year USERRA Contribution)	12b	N	2	YY	
0256	Employer's Use Amount 2	12b	N	12		
0257	Employer's Use Code 3	12c	A	2	A-H, J-N, P, Q, R-T, V, W, Y, Z, AA, BB, CC or blank	9/29
0258	Year 3 (For Prior Year USERRA Contribution)	12c	N	2	YY	
0259	Employer's Use Amount 3	12c	N	12		
0260	Employer's Use Code 4	12d	A	2	A-H, J-N, P, Q, R-T, V, W, Y, Z, AA, BB, CC or blank	9/29
0261	Year 4 (For Prior Year USERRA Contribution)	12d	N	2	YY	
0262	Employer's Use Amount 4	12d	N	12		
0265	Statutory Employee Ind	13	A	1	"X" or blank	
0267	Retirement Plan	13	A	1	"X" or blank	
0269	Third Party Sick Pay	13	A	1	"X" or blank	
*0270	Other Deducts/Benefits 1	14	AN	8	AN, "STMbnn" or blank Do Not enter Values "CASDI", "VD", "VP", "VPDI", "VI", or "SDI"	9/29
+0272	Other Deducts/Benefits Amt 1	14	N	12	Do Not enter "CASDI", "VD", "VP", "VPDI", "VI", or "SDI" Amounts	9/29
0280	Other Deducts/Benefits 2	14	AN	8	See first occurrence	

Form W-2 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
0282	Other Deducts/Benefits Amt 2	14	N	12	See first occurrence	
0290	Other Deducts/Benefits 3	14	AN	8	See first occurrence	
0292	Other Deducts/Benefits Amt 3	14	N	12	See first occurrence	
0300	Other Deducts/Benefits 4	14	AN	8	See first occurrence	
0302	Other Deducts/Benefits Amt 4	14	N	12	See first occurrence	
0363	Disability Plan Literal		A	5	Valid entries: "SDI", "CASDI", "VD", "VP", "VPDI", "VI" or blank	
0365	Disability Insurance Amount		N	4	Cannot be > 9999	
0370	State Name 1	15	A	2	Standard Postal Abbreviation	
0380	Employer's State ID – Number 1	15	AN	16	Must be present if field 0390 is present	
0390	State Wages 1	16	N	12		
0400	State Income Tax 1	17	N	12		
0405	Local Wages/Tips 1	18	N	12		
0407	Local Income Tax 1	19	N	12		
0410	Name of Locality 1	20	AN	9		
0440	State Name 2	15	A	2	See first occurrence	
0450	Employer's State ID – Number 2	15	AN	16	Must be present if Field 0460 is present	
0460	State Wages 2	16	N	12		
0470	State Income Tax 2	17	N	12		
0475	Local Wages/Tips 2	18	N	12		
0477	Local Income Tax 2	19	N	12		
0480	Name of Locality 2	20	AN	9		

Form W-2 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
0490	State Name 3	15	A	2	See first occurrence	
0500	Employer's State ID – Number 3	15	AN	16	Must be present if field 0515 is present	
0515	State Wages 3	16	N	12		
0520	State Income Tax 3	17	N	12		
0525	Local Wages/Tips 3	18	N	12		
0527	Local Income Tax 3	19	N	12		
0530	Name of Locality 3	20	AN	9		
0540	State Name 4	15	A	2	See first occurrence	
0550	Employer's State ID – Number 4	15	AN	16	Must be present if Field 0560 is present	
0560	State Wages 4	16	N	12		
0570	State Income Tax 4	17	N	12		
0575	Local Wages/Tips 4	18	N	12		
0577	Local Income Tax 4	19	N	12		
0580	Name of Locality 4	20	AN	9		
0590	W-2 Indicator		A	1	“N” = non-standard (for altered, typed, or handwritten forms) “S” = standard W-2	
	Record Terminus Character			1	Value “#”	

Form W-2G – Certain Gambling Winnings

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
	Byte Count			4	“nnnn” for variable	
	Start of Record Sentinel			4	Value “****”	
0000	Record ID			34	Value “FRMbbbW-2GbbPG01b(9n)b(7n)” 7n=Form Occurrence Number; 9n=Taxpayer SSN	
0010	Corrected W-2		A	1	“X” or blank	
0015	Payer Name Control		A	4		
0020	Payer Name (1)		AN	35		
0021	Payer Name (2)		AN	35		
0022	Payer’s Address		AN	35		
0023	Payer’s City		AN	22		
0024	Payer’s State		A	2	Standard postal abbreviation or “.”	
0025	Payer’s ZIP		N	12	Left-justified	
0026	Payer’s Identification Number		N	9		
0030	Payer’s Telephone Number		N	10		
0040	Gross Winnings, etc.	1	N	12		
0050	Withholding	2	N	12		
0080	Type of Wager	3	AN	13		
0090	Date Won	4	DT	8	YYYYMMDD	
0100	Transaction	5	AN	13		
0105	Race	6	AN	13		
0120	Winnings from Identical Wagers	7	N	12		
0130	Cashier	8	AN	13		
0140	Winner’s Name		AN	35		
0142	Winner’s Address		AN	35		
0143	Winner’s Address Continuation		AN	35		
0144	Winner’s City		AN	22		
0146	Winner’s State		A	2	Standard postal abbreviation or “.”	

Form W-2G (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
0148	Winner's ZIP Code		N	12	Left-justified	
0150	SSN	9	N	9	W-2G Social Security Number	
0160	Window	10	AN	13		
0180	First I.D.	11	AN	13		
0190	Second I.D.	12	AN	13		
0200	State Name	13	A	2	Standard postal abbreviation	
0201	Payer's State I.D. No.	13	AN	16		
0210	State Income Tax Withheld	14	N	12		
0220	W-2G Indicator		A	1	"N" = Non-Standard (for altered, typed, or handwritten forms); "S" = Standard W-2G	
	Record Terminus Character			1	Value "#"	

Form 1099-R – Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
	Byte Count			4	"nnnn" for variable	
	Start Of Record Sentinel			4	Value "****"	
0000	Record ID			34	Value "FRMbbb1099RbPG01b(9n)b(7n)" 7n=Form Occurrence Number; 9n=Taxpayer SSN	
0010	Corrected Box		A	1	"X" or Blank	
0015	Payer Name Control		A	4		
0020	Payer Name (1)		AN	35		
0025	Payer Name (2)		AN	35		
0030	Payer's Address		AN	35		
0040	Payer's City		AN	22		
0042	Payer's State		A	2	Standard postal abbreviation or "."	
0044	Payer's ZIP Code		N	12	Left-justified	
0050	Payer Identification Number		N	9		
0060	SSN		N	9		
0070	Recipient's Name		AN	35		
0080	Recipient's Address		AN	35		
0085	Recipient's Address Continuation		AN	35		
0090	Recipient's City		AN	22		
0092	Recipient's State		A	2	Standard postal abbreviation or "."	
0094	Recipient's ZIP Code		N	12	Left-justified	
0098	First Year Desig. Roth Contrib.		N	4	"YYYY"	
0100	Account Number		AN	30		
0110	Gross Distribution	1	N	12		
0120	Taxable Amount	2a	N	12		
0130	Tax Amount Not Determined Ind	2b	A	1	"X" or blank	
0140	Total Distribution Ind	2b	A	1	"X" or blank	

Form 1099-R (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
0150	Taxable Amount for Capital Gain	3	N	12		
0160	Withholding	4	N	12		
0170	Employment Insurance Contribution	5	N	12		
0180	Unrealized Securities Appreciation	6	N	12		
0190	Distribution Code	7	AN	2		
0200	IRA/SEP/SIMPLE Ind	7	A	1	"X" or blank	
0210	Other Distribution	8	N	12		
0220	Recipient's Other Distribution Percentage	8	N	6		
0230	Recipient's Total Distribution Percentage	9a	N	6		
0231	Recipient's Total Contributions	9b	N	12		
0240	State Income Tax withheld – 1	10 (1)	N	12		
0246	Payer State name – 1	11 (1)	A	2	Standard postal abbreviation	
0250	Payer State I.D. No. – 1	11 (1)	AN	16		
0255	State Distribution – 1	12 (1)	N	12		
0260	Local Income Tax Withheld – 1	13 (1)	N	12		
0270	Name of Locality – 1	14 (1)	AN	9		
0275	Local Distribution – 1	15 (1)	N	12		
0280	State Income Tax withheld – 2	10 (2)	N	12		
0286	Payer State name – 2	11 (2)	A	2	Standard postal abbreviation	
0290	Payer State I.D. No. – 2	11 (2)	AN	16		
0300	State Distribution – 2	12 (2)	N	12		
0310	Local Income Tax Withheld – 2	13 (2)	N	12		
0320	Name of Locality – 2	14 (2)	AN	9		
0330	Local Distribution – 2	15 (2)	N	12		
0340	1099R Indicator		A	1	"N" = Non-Standard (For altered, typed, or handwritten forms) "S" = Standard 1099R	
	Record Terminus Character			1	Value "#"	

Form 592-B – Nonresident Withholding Tax Statement

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
	Byte Count			4	"nnnn" for variable	
	Start Of Record Sentinel			4	Value "****"	
0000	Record ID			34	Value "FRMbbb592BbbPG01b(9n)b(7n)" 7n=Form Occurrence Number; 9n=Taxpayer SSN	
0010	Part II - Recipient SSN or ITIN Social Security Number		N	9		9/29
0020	FEIN		N	9		
0025	CA Corp. Number		N	7		
0030	Name		AN	30		
0035	DBA		AN	30		9/29
0040	Address		AN	30		
0050	Private Mailbox Number		AN	9	Not Used	
0060	City, State, ZIP		AN	30		
0070	Part I – Withholding Agent SSN or ITIN Social Security Number/ITIN		N	9		9/29
0080	FEIN		N	9		
0085	California Corp. Number		N	7		
0090	Name		AN	30		
0100	Address		AN	30		
0110	Private Mailbox Number		AN	9	Not Used	
0120	City, State, ZIP		AN	30		
0130	Daytime Telephone Number		N	10		

Form 592-B (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
	Part III – Type of Income Subject to Withholding					
0210	Payment to Independent Contractor	A	A	1	"X" or Blank	9/29
0215	Payment to I/C Entertainer/ Athletes/ Speakers	B	A	1	"X" or Blank	9/29
0220	Rents or Royalties	C	A	1	"X" or Blank	9/29
0230	Estate Distributions	D	A	1	"X" or Blank	9/29
0240	Trust Distributions	E	A	1	"X" or Blank	9/29
0250	Allocations To Foreign Nonresident Partner/Member	F	A	1	"X" or Blank	9/29
0260	Distributions to Domestic Nonresident Partner/Member	G	A	1	"X" or Blank	9/29
0265	Other Income Subject to Withholding – Indicator	H	A	1	"X" or Blank	9/29
0270	Other Income Subject to Withholding – Description	H	AN	78	Describe	9/29
	Part IV – Tax Withheld					
0280	Total Amount Subject to Withholding	1	N	12		9/29
0290	Total California Tax Withheld	2	N	12		9/29
0300	Total Backup Withholding	3	N	12		9/29
	Record Terminus Character			1	Value "#"	

Added Fields 0035, 0300

Form 593 – Real Estate Withholding Tax Statement

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
	Byte Count			4	"nnnn" for variable	
	Start Of Record Sentinel			4	Value "*****"	
0000	Record ID			34	Value "FRMbbb593bbbPG01b(9n)b(7n)" 7n=Form Occurrence Number; 9n=Taxpayer SSN	
	Withholding Agent					
0010	Business Name		AN	30		11/8
0020	Social Security Number/ITIN		N	9		
0030	Business Name		AN	30		
0040	FEIN/California Corporation Number		N	9		
0050	Address		AN	30		
0060	City, State, ZIP		AN	30		
	Seller or Transferor					
0070	Name		AN	30		
0080	Social Security Number/ITIN		N	9		
0090	Spouse/RDP Name or Business Name		AN	30		9/29
0100	Spouse's/RDP's Social Security Number/ITIN		N	9		
0105	Business Name		AN	30		9/29
0110	Address		AN	30		
0120	FEIN/California Corporation Number		N	9		
0130	City, State, ZIP		AN	30		
0140	Address (or Parcel No. and County) of CA real property transferred		AN	30		

Form 593 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
	Escrow or Exchange Information					
0150	Escrow or Exchange Number	1	AN	17		9/29
0160	Date of Transfer, Exchange Completion, Exchange Failure, or Installment Payment	2	DT	8	YYYYMMDD	9/29
0170	Conventional Sale or Transfer	3A	A	1	"X" or Blank	9/29
0180	Installment Sale Payment	3B	A	1	"X" or Blank	9/29
0190	Boot	3C	A	1	"X" or Blank	9/29
0200	Failed Exchange	3D	A	1	"X" or Blank	9/29
0210	3 1/3% (.0333) x Total Sales Price	4A	A	1	"X" or Blank	
0220	Individual 9.55%	4B	A	1	"X" or Blank	
0225	Non-California Partnership 9.55%	4C	A	1	"X" or Blank	
0230	Corporation 8.84%	4D	A	1	"X" or Blank	
0240	Bank and Financial Corp10.84%	4E	A	1	"X" or Blank	
0250	S Corp 11.05%	4F	A	1	"X" or Blank	
0260	Financial S Corp 13.05%	4G	A	1	"X" or Blank	
0270	Amount Withheld From This Seller	5	N	12		
0280	Name and Title of Preparer		AN	30		
0290	Daytime Telephone Number		N	10		
	Record Terminus Character			1	Value "#"	

Added Field 0105

-Form 3501 – Employer Child Care Program/Contribution Credit

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
	Byte Count			4	"nnnn" for variable	
	Start of Record Sentinel			4	Value "****"	
0000	Record ID			34	Value "FRMbbb3501bbPG01b(9n)b(7n)" 7n=Form Occurrence Number; 9n=Taxpayer SSN	
0010	SSN, ITIN, Corp. no., or FEIN		N	9		
	Part I – Employer Child Care Program Credit					
	Section A					
0020	Number of Children Accomodate	1a	N	3		
0023	Number of Children Served	1b	N	3		
0026	Number of Employer's Children Served	1c	N	3		
	Section B – Credit Computation					
0030	Startup Expense	2	N	12		
0040	Contributions to CA Child Care	3	N	12		
0050	Add Line 2 and 3	4	N	12		
0060	Multiply Line 4 by .30	5	N	12		
0070	Pass-Through Credit	6	N	12		
0080	Add Lines 5 and 6	7	N	12		
0090	Credit Carryover from Prior Years	9	N	12		
0100	Tentative Credit	10	N	12		
0110	Total Available Credit	11	N	12		
0120	Credit Claimed Current Year	12	N	12		
0130	Line 12 Minus Line 11	13	N	12		
0140	Excess Available Credit	14	N	12		
0145	Total Credit Assigned	15	N	12	Not used	11/8
0150	Credit Carryover Available	16	N	12		11/8
	Section C – Credit Recapture					
0160	Total Credit Claimed for All Years	17(a)	N	12		11/8

Form 3501 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
0170	Proration Percentage	17(b)	N	5		11/8
0180	Credit Recapture Amount	17(c)	N	12		11/8
	Part II – Employer Child Care Contribution Credit					
*0190	Dependent Name	1a(1)	AN	25	“STMbnn” or First occurrence	
+0200	Contribution Amount	1b(1)	N	12		
+0210	30% of Column (b)	1c(1)	N	3		
+0220	No. of Weeks	1d(1)	N	5		
+0230	Credit Amount	1e(1)	N	12		
0240	Dependent Name	1a(2)	A	25	Second occurrence	
0250	Contribution Amount	1b(2)	N	12		
0260	30% of Column (b)	1c(2)	N	3		
0270	No. of Weeks	1d(2)	N	5		
0280	Credit Amount	1e(2)	N	12		
0282	Dependent Name	1a(3)	A	25	Third occurrence	
0283	Contribution Amount	1b(3)	N	12		
0284	30% of Column (b)	1c(3)	N	3		
0285	No. of Weeks	1d(3)	N	5		
0286	Credit Amount	1e(3)	N	12		
0290	Pass-Through Credit	2	N	12		
0300	Total Current Year Credits	3	N	12		
0310	Credit Carryover from Prior Years	5	N	12		
0320	Total Available Credit	6	N	12		
0330	Credit Claimed Current Year	7a	N	12		11/8
0335	Total Credit Assigned	7b	N	12	Not used	11/8
0340	Credit Carryover Available	8	N	12		
	Record Terminus Character			1	Value “#”	

Added Fields 0145, 0335

Form 3503 – Natural Heritage Preservation Credit

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
	Byte Count			4	"nnnn" for variable	
	Start Of Record Sentinel			4	Value "****"	
0000	Record ID			34	Value "FRMbbb3503bbPG01b(9n)b(7n)" 7n=Form Occurrence Number; 9n=Taxpayer SSN	
0010	Taxpayer SSN		N	9		
0030	Donor's First Name		A	11		
0031	Donor's Middle Initial		A	1		
0032	Donor's Last Name		A	17		
0033	Project Name		AN	60		
0034	Type Of Donated Property		AN	30		
0036	Date Donation Was Accepted		DT	8	YYYYMMDD	
0038	Fair Market Value		N	12		
0039	WCB ID No.		AN	11	AA-NNNNNNNN	
0040	Fair Market Value Amount From Part 1	1	N	12		
0050	Multiply Line 1 By 55% (.55)	2	N	12		
0060	Pass-Through Natural Heritage Preservation Credits from Schedules K-1	3	N	12		
0070	Add Lines 2 and 3	4	N	12		
0075	Credit carryover From Prior Years	5	N	12		
0077	Total Available Credits - Add Lines 4 and 5	6	N	12		
0080	Amount Of Credit Claimed On Current Tax Return	7a	N	12		11/8
0085	Total Credit Assigned	7b	N	12	Not used	11/8
0090	Credit Carryover for Future Years	8	N	12		11/8
	Record Terminus Character			1	Value "#"	

Added Field 0085

Form 3506 – Child and Dependent Care Expenses

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
	Byte Count			4	"nnnn" for variable	
	Start Of Record Sentinel			4	Value "****"	
0000	Record ID			34	Value "FRMbbb3506bbPG01b(9n)b(7n)" 7n=Form Occurrence Number; 9n=Taxpayer SSN	
*0010	Source of Income/Funds Received		AN	35	"STMbnn" or First occurrence	
+0020	Amount of Income/Funds Received		N	12		
0030	Source of Income/Funds Received		AN	35	Second occurrence	
0040	Amount of Income/Funds Received		N	12		
0050	Source of Income/Funds Received		AN	35	Third occurrence	
0060	Amount of Income/Funds Received		N	12		
0070	Source of Income/Funds Received		AN	35	Fourth occurrence	
0080	Amount of Income/Funds Received		N	12		
*0090	Name of Care Provider 1	1(a)	AN	19	"STMbnn" or First occurrence	
+0092	Care Provider 1 – Person	1(d)	A	1	"X" or blank	
+0094	Care Provider 1 – Organization	1(d)	A	1	"X" or blank	
+0110	Street Address 1	1(b)	AN	28		
+0120	City/State/ZIP 1	1(b)	AN	29		
*+0130	SSN/EIN 1	1(e)	AN	9	SSN, EIN, "TaxExempt" or "STMbnn"	
+0140	SSN/EIN Type 1	1(e)	A	1	"S" = SSN or ITIN, "E" = EIN, or blank	
+0150	Telephone Number	1(c)	AN	10	Telephone Number or "UNKNOWN"	
*+0154	Location Care Provided – Street Address 1	1(f)	AN	28	"STMbnn" or First occurrence	
+0156	Location Care Provided – City/State/ZIP 1	1(f)	AN	29		
+0160	Amount Paid 1	1(g)	N	12		

Form 3506, Page 1 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
0170	Name of Care Provider 2	1(a)	AN	19	Second occurrence	
0172	Care Provider 2 – Person	1(d)	A	1	“X” or blank	
0174	Care Provider 2 – Organization	1(d)	A	1	“X” or blank	
0190	Street Address 2	1(b)	AN	28		
0200	City/State/ZIP 2	1(b)	AN	29		
0210	SSN/EIN 2	1(e)	AN	9	SSN, EIN, or “TaxExempt”	
0220	SSN/EIN Type 2	1(e)	A	1	“S” = SSN or ITIN, “E” = EIN, or blank	
0230	Telephone Number	1(c)	AN	10	Telephone Number or “UNKNOWN”	
0234	Location Care Provided – Street Address 2	1(f)	AN	28		
0236	Location Care Provided – City/State/ZIP 2	1(f)	AN	29		
0240	Amount Paid 2	1(g)	N	12		
*0250	Qualifying Person First Name – 1	2(a)	AN	10	“STMbnn”, or First occurrence	
+0260	Qualifying Person Last Name – 1	2(a)	AN	15		
+0280	Qualifying Person SSN – 1	2(b)	N	9	(Can be blank if Field 0285 is present)	
+0285	Qualifying Person Died – 1	2(b)	A	4	“DIED” or blank	
+0290	Qualifying Person Date of Birth	2(c)	DT	8	YYYYMMDD	
+0295	Disabled	2(c)	A	1	“X” or Blank	
+0300	Percentage of Physical Custody – 1	2(d)	N	5		
+0310	Qualified Expenses – 1	2(e)	N	12		
0320	Qualifying Person First Name – 2	2(a)	AN	10	Second occurrence	
0330	Qualifying Person Last Name – 2	2(a)	AN	15		
0350	Qualifying Person SSN – 2	2(b)	N	9	(Can be blank if Field 0355 is present)	
0355	Qualifying Person Died – 2	2(b)	A	4	“DIED” or blank	
0360	Qualifying Person Date of Birth	2(c)	DT	8	YYYYMMDD	

Form 3506, Page 1 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
0365	Disabled	2(c)	A	1	"X" or Blank	
0370	Percentage of Physical Custody – 2	2(d)	N	5		
0380	Qualified Expenses – 2	2(e)	N	12		
0390	Qualifying Person First Name – 3	2(a)	AN	10	Third occurrence	
0400	Qualifying Person Last Name – 3	2(a)	AN	15		
0410	Qualifying Person SSN – 3	2(b)	N	9	(Can be blank if Field 0415 is present)	
0415	Qualifying Person Died – 3	2(b)	A	4	"DIED" or blank	
0420	Qualifying Person Date of Birth	2(c)	DT	8	YYYYMMDD	
0425	Disabled	2(c)	A	1	"X" or Blank	
0430	Percentage of Physical Custody – 3	2(d)	N	5		
0440	Qualified Expense – 3	2(e)	N	12		
0570	Amounts in Column (e) or Part IV, Line 33	3	N	12		12/9
0580	Taxpayer Earned Income	4	N	12		
0590	Spouse/RDP's Earned Income	5	N	12		
0600	Smaller of Line 3, 4, or 5	6	N	12		
0610	Enter Decimal Amount	7	N	5	Enter as a percentage. Refer to Section 6.2.	
0620	Multiply Line 6 by Line 7	8	N	12		
0630	Enter Decimal Amount	9	N	5	Enter as a percentage. Refer to Section 6.2.	
0640	Multiply Line 8 by Line 9	10	N	12		
0650	Prior Year Expense Credit	11	N	12		
0660	Add Line 10 and Line 11	12	N	12		
	Record Terminus Character			1	Value "#"	

Form 3506, Page 2

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
	Byte Count			4	"nnnn" for variable	
	Start of Record Sentinel			4	Value "****"	
0000	Record ID			34	Value "FRMbbb3506bbPG02b(9n)b(7n)" 7n=Form Occurrence Number; 9n=Taxpayer SSN	
0720	Amount of Dependent Care Benefits	13	N	12		
0725	Carryover Amount	14	N	12		
0730	Amount Forfeited	15	N	12		
0740	Combine Line 13 through 15	16	N	12		
0750	Amount of Qualified Expenses	17	N	12		
0760	Smaller of Line 16 or Line 17	18	N	12		
0770	Taxpayer Earned Income	19	N	12		
0780	Spouse/RDP's Earned Income	20	N	12		
0790	Smaller of Line 18, 19, or 20	21	N	12		
0793	Benefits from Sole Proprietorship or Partnership	23	N	12		
0796	Subtract Line 23 from Line 16	24	N	12		
0800	Enter \$5000/\$2500	22	N	12		
0802	Deductible Benefits	25	N	12		12/9
0804	Smaller of Line 21 or Line 22	25	N	12		12/9
0808	Excluded Benefits	26	N	12		12/9
0810	Taxable Benefits	27	N	12		12/9
0820	Allowed Amount for Qualifying Persons	28	N	12		12/9
0830	Sum of Line 25 and Line 26	29	N	12		12/9
0840	Subtract Line 29 from Line 28	30	N	12		12/9
0850	Amount from Column (e)	31	N	12		12/9
0855	Federal Qualified Expenses	32	N	12		12/9
0860	Smaller of Line 30, Line 31, or Line 32	33	N	12		12/9

Form 3506, Page 2 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
	Worksheet – Credit for 2009 Expenses Paid in 2010					
0910	2009 Qualified Expenses Paid in 2009	1	N	12		
0920	2009 Qualified Expenses Paid in 2010	2	N	12		
0930	Add Line 1 and Line 2	3	N	12		
0940	Enter \$3,000 or \$6,000	4	N	12		
0950	From Line 27 of 2009 form FTB 3506	5	N	12		12/9
0960	Subtract Line 5 from Line 4	6	N	12		
0970	Smaller Amount of TP or Spouse/RDP 2009 Earned Income	7	N	12		
0980	Smaller of Line 3, 6, or 7	8	N	12		
0990	From Line 6 of 2009 form FTB 3506	9	N	12		
1000	Subtract Line 9 from Line 8	10	N	12		
1010	2009 Federal AGI	11	N	12		
1020	2009 Federal AGI Decimal Amount	12	N	5	Enter as a percentage. Refer to Section 6.2.	
1030	Multiply Line 10 by Line 12	13	N	12		
1040	2009 CA AGI Decimal Amount	14	N	5	Enter as a percentage. Refer to Section 6.2.	
1050	Multiply Line 13 by Line 14	15	N	12		
	Record Terminus Character			1	Value “#”	

Deleted Field 0804

Form 3507 – Prison Inmate Labor Credit

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
	Byte Count			4	"nnnn" for variable	
	Start Of Record Sentinel			4	Value "****"	
0000	Record ID			34	Value "FRMbbb3507bbPG01b(9n)b(7n)" 7n=Form Occurrence Number; 9n=Taxpayer SSN	
0010	SSN, ITIN, Corp No., or FEIN		N	9		
0050	Total Qualifying Wages	1	N	12		
0060	Multiply Line 1 By 10% (.10)	2	N	12		
0070	Pass-Through Credit	3	N	12		
0075	Carryover from Prior Year	4	N	12		
0080	Total Available Credit	5	N	12		
0090	Carryover of Disallowed Credit to Future Years	6	N	12		9/29
	Record Terminus Character			1	Value "#"	

Deleted Field 0090

Form 3510 – Credit for Prior Year Alternative Minimum Tax – Individuals or Fiduciaries

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
	Byte Count			4	“nnnn” for variable	
	Start of Record Sentinel			4	Value “****”	
0000	Record ID			34	Value “FRMbbb3510bbPG01b(9n)b(7n)” 7n=Form Occurrence Number; 9n=Taxpayer SSN	
0020	Part I – Net AMT on Exclusions Section A – Form 540, 540NR and 541 Filers Combine Amounts from Sch. P 540 or 540NR	1	N	12		
0030	Net Minimum Tax Adjustments	2	N	12		
0040	AMT Credit NOL Deduction	3	N	12		
0050	Combine Line 1 through Line 3	4	N	12		
0060	Net Minimum Tax Exemption Amount	5	N	12		
0070	Net Minimum Tax Phase Out	6	N	12		
0080	Subtract Line 6 from Line 4	7	N	12		
0090	Multiply Line 7 by 25% (.25)	8	N	12		
0100	Subtract Line 8 from Line 5.	9	N	12		
0110	Subtract Line 9 from Line 4	10	N	12		
0120	TMT on Exclusions. Multiply Line 10 by 7.25% (.0725)	11	N	12		11/8
0130	Regular Tax Before Credits.	12	N	12		
0140	Net AMT on Exclusions. Subtract Line 12 from Line 11	13	N	12		
0150	Section B – Long Form 540NR Filers Enter Amount from Line 4	14	N	12		
0160	2009 Sch. P (540NR), Line 35	15	N	12		
0170	Total AMT Exclusion AGI Add Line 14 and Line 15	16	N	12		

Form 3510 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
0180	Amount from 2009 Sch. P (540NR), Line 28	17	N	12		
0190	Adjustments & Preferences Treated as an Exclusion	18	N	12		
0200	CA AGI AMT on Exclusion Combine Line 17 and Line 18	20	N	12		
0210	AMT Itemized Deduction Percentage, Divide Line 20 by Line 16.	21	N	5	Ratio	
0212	Prorated AMT Itemized Deduction on Exclusions. Multiply Line 15 by Line 21	22	N	12		
0215	CA AMT on Exclusions. Subtract Line 22 from Line 20	23	N	12		
0218	CA AMT Rate on Exclusions. Divide Line 11 by Line 4	24	N	5	Ratio	
0220	CA TMT On Exclusions. Multiply Line 23 by Line 24	25	N	12		
0230	Enter Amount from 2009 Sch. P (540NR), Line 44	26	N	12		
0240	Net AMT On Exclusions Subtract Line 26 from Line 25	27	N	12		
	Part II – Credit Computation					
0250	Enter AMT from 2009 Sch. P	28	N	12		
0260	Net AMT on Exclusions	29	N	12		
0270	Adjusted Net AMT. Subtract Line 29 from Line 28	30	N	12		
0280	Enter Any Carryover of Unused AMT Credit from 2009	31	N	12		
0290	Combine Line 30 and Line 31	32	N	12		
0300	Enter Your 2010 Regular Tax	33	N	12		
0310	Allowable Credits	34	N	12		

Form 3510 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
0320	Subtract Line 34 from Line 33	35	N	12		
0330	Enter Your 2010 TMT	36	N	12		
0340	Subtract Line 36 from Line 35	37	N	12		
0350	Minimum Tax Credit. Enter the Smaller of Line 32 or Line 37	38	N	12		
0360	Minimum Tax Credit Carryover To 2011. Subtract Line 38 from Line 32	39	N	12		
	Record Terminus Character			1	Value “#”	

Form 3521 – Low-Income Housing Credit

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
	Byte Count			4	“nnnn” for variable	
	Start Of Record Sentinel			4	Value “****”	
0000	Record ID			34	Value “FRMbbb3521bbPG01b(9n)b(7n)” 7n=Form Occurrence Number; 9n=Taxpayer SSN	
0010	SSN, ITIN, Corp No., or FEIN		N	9		
*0020	Building Identification Number (BIN)		AN	9	“STMbnn” or Entry	9/29
	Part I – Credit Computation					
0030	Eligible Basis Decreased – Yes	1	A	1	“X” or Blank	
0040	Eligible Basis Decreased – No	1	A	1	“X” or Blank	
0050	Current Year Credit	2	N	12		
	Enter Any Pass-Through Low-Income Housing Credits					
0060	Shareholder – Sch. K-1 (100S), Line 12a – Name Of Entity	3(a)1	AN	35		
0070	Shareholder – ID (FEIN)	3(b)1	N	9		
0080	Shareholder – Building ID (BIN)	3(c)1	N	9		
0090	Amount Of Credit	3(d)1	N	12		
0100	Beneficiary – Sch. K-1 (541), Line 11d Or Line 11e – Name Of Entity	3(a)2	AN	35		
0110	Beneficiary – ID (FEIN)	3(b)2	N	9		
0120	Beneficiary – Building ID (BIN)	3(c)2	N	9		
0130	Amount Of Credit	3(d)2	N	12		
0140	Partner/LLC – Sch. K-1 (565,568), Line 13b – Name Of Entity	3(a)3	AN	35		
0150	Partner/LLC – ID (FEIN)	3(b)3	N	9		
0160	Partner/LLC – Building ID (BIN)	3(c)3	N	9		

Form 3521 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
0170	Amount Of Credit	3(d)3	N	12		
0180	Add Amounts In Column (d)	3	N	12		
0190	Add Line 2 And Line 3	4	N	12		
0200	Amount From Line 4 From Passive Activities	5	N	12		
0210	Subtract Line 5 From Line 4	6	N	12		
0220	Allowable Credit From Passive Activities	7	N	12		
0230	Credit Carryover From Prior Year	8	N	12		
0240	Add Line 6 Through Line 8	9	N	12		
0250	Total Amount Of Credit Allocated	10	N	12		
0260	Subtract Line 10 From Line 9	11	N	12		
	Part II – Carryover Computation					
0270	Amount Of Credit Claimed	12a	N	12		9/29
0275	Total Credit Assigned	12b	N	12	Not used	9/29
0280	Subtract the sum of Lines 12a and 12b From Line 11	13	N	12		9/29
	Part III – Basis Recomputations					
0290	Date Building Placed In Service	14(a)	DT	6	YYYYMM	
0300	Date Building Placed In Service	14(b)	DT	6	YYYYMM	
0310	Building Identification Number (BIN)	15(a)	N	9		
0320	Building Identification Number (BIN)	15(b)	N	9		
0330	Eligible Basis Of Building	16(a)	N	12		
0340	Eligible Basis Of Building	16(b)	N	12		
0350	Total	16(c)	N	12		
0360	Low Income Portion Percentage	17(a)	N	5		

Form 3521 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
0370	Low Income Portion Percentage	17(b)	N	5		
0390	Multiply Line 16 By Line 17	18(a)	N	12		
0400	Multiply Line 16 By Line 17	18(b)	N	12		
0420	Applicable Percentage	19(a)	N	5		
0430	Applicable Percentage	19(b)	N	5		
0450	Multiply Line 18 By Line 19	20(a)	N	12		
0460	Multiply Line 18 By Line 19	20(b)	N	12		
0470	Total	20(c)	N	12		
	Record Terminus Character			1	Value “#”	

Added Field 0275

Form 3523 – Research Credit

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
	Byte Count			4	“nnnn” for variable	
	Start Of Record Sentinel			4	Value “****”	
0000	Record ID			34	Value “FRMbbb3523bbPG01b(9n)b(7n)” 7n=Form Occurrence Number; 9n=Taxpayer SSN	
0010	FEIN		N	9		
	Section A – Regular Credit Basic Research					
0020	Payments Paid Or Incurred	1	N	12	Not used	
0030	Base Period Amt.	2	N	12	Not used	
0040	Subtract Line 2 From Line 1	3	N	12	Not used	
0050	Multiply Line 3 By 24% (.24)	4	N	12	Not used	
0060	Wages For Qualified Services	5	N	12		
0070	Cost Of Supplies	6	N	12		
0080	Rental or Lease Cost of Computers	7	N	12		
0090	Percentage Of Contract Research Expenses	8	N	12		
0100	Total Qualified Research Expenses	9	N	12		
0110	Fixed-Base Percentage	10	N	5		
0120	Avg. Annual Gross Receipts	11	N	12		
0130	Base Amount. Multiply Line 11 By Percent On Line 10	12	N	12		
0140	Subtract Line 12 From Line 9	13	N	12		
0150	Multiply Line 9 By 50% (.50)	14	N	12		
0160	Smaller Of Line 13 Or Line 14	15	N	12		
0170	Multiply Line 15 By 15% (.15)	16	N	12		

Form 3523, Side 1 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
0180	Regular Credit. Add Line 4 And Line 16.	17(a)	N	12		
@0185	Regular Credit Statement		AN	6	"STMbnn" or blank	
0190	Reduced Regular Credit. Multiply Line 17a By: 90.45 % (.9045) Individuals, Estates, or Trusts	17(b)	N	12		
0200	Reduced Credit Literal		AN	12	"SECTIONb280C"	
	Record Terminus Character			1	Value " 4 "	

Form 3523, Side 2

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
	Byte Count			4	"nnnn" for variable	
	Start Of Record Sentinel			4	Value "*****"	
0000	Record ID			34	Value "FRMbbb3523bbPG02b(9n)b(7n)" 7n=Form Occurrence Number; 9n=Taxpayer SSN	
	Section B – Alternative Incremental Credit					
0250	Wages For Qualified Services	22	N	12		
0260	Cost Of Supplies	23	N	12		
0270	Rental or Lease Cost Of Computers	24	N	12		
0280	Percentage Of Contract Research Expenses	25	N	12		
0290	Total Qualified Research Expenses	26	N	12		
0300	Average Annual Gross Receipts	27	N	12		
0310	Multiply Line 27 By 1% (.01)	28	N	12		
0320	Subtract Line 28 From Line 26	29	N	12		
0330	Multiply Line 27 By 1.5% (.015)	30	N	12		
0340	Subtract Line 30 From Line 26	31	N	12		
0350	Subtract Line 31 From Line 29	32	N	12		
0360	Multiply Line 27 By 2% (.02)	33	N	12		
0370	Subtract Line 33 From Line 26.	34	N	12		
0380	Subtract Line 34 From Line 31.	35	N	12		
0390	Multiply Line 32 By 1.49% (.0149)	36	N	12		
0400	Multiply Line 35 By 1.98% (.0198)	37	N	12		
0410	Multiply Line 34 By 2.48% (.0248)	38	N	12		

Form 3523, Side 2 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
0420	Alternative Incremental Credit. Add Line 21, Line 36, Line 37, And Line 38.	39(a)	N	12		
@0425	Alternative Incremental Credit Statement		AN	6	"STMbnn" or blank	
0430	Reduced Alternative Incremental Credit. Multiply Line 39a By: 90.45% (.9045) Individuals, Estates, or Trusts	39(b)	N	12		
0440	Reduced Credit Literal		AN	12	"SECTIONb280C"	
0450	Pass Through Research Credits	40	N	12		
0460	Current Year Research Credit	41	N	12		
0470	Passive Activities Credit From Line 41.	42	N	12		
0480	Subtract Line 42 From Line 41	43	N	12		
0490	Allowable Credit From Passive Activities	44	N	12		
0500	Credit Carryover From Prior Year	45	N	12		
0510	Total Available Research Credit	46	N	12		
	Part II – Carryover Computation					
0520	Credit Claimed On Current Year Tax Return	47a	N	12		9/29
0525	Total Credit Assigned	47b	N	12	Not used	9/29
0530	Credit Carryover To Future Years	48	N	12		
	Record Terminus Character			1	Value "#"	

Added Field 0525

Form 3526 – Investment Interest Expense Deduction

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
	Byte Count			4	"nnnn" for variable	
	Start Of Record Sentinel			4	Value "****"	
0000	Record ID			34	Value "FRMbbb3526bbPG01b(9n)b(7n)" 7n=Form Occurrence Number; 9n=Taxpayer SSN	
0010	Investment Interest Expense	1	N	12		
0020	Disallowed Investment Interest Expense	2	N	12		
0030	Total Investment Interest Expense	3	N	12		
0032	Gross Property Investment Income	4a	N	12		
0035	Disposed Net Gain	4b	N	12		
0040	Disposed Net Capital Gain	4c	N	12		
0042	Subtract Line 4c From Line 4b	4d	N	12		
0044	Investment Net Capital Gain	4e	N	12		
0046	Investment Income	4f	N	12		
0050	Investment Expenses	5	N	12		
0060	Net Investment Income	6	N	12		
0070	Carry Forward Disallowed Interest Expense	7	N	12		
0080	Investment Interest Expense Deduction	8	N	12		
0082	Federal Investment Interest Expense Deduction	9	N	12		
0084	California Investment Interest Expense Deduction Adjustment	10	N	12		
	Record Terminus Character			1	Value "#"	

Form 3527 – New Jobs Credit

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
	Byte Count			4	"nnnn" for variable	
	Start Of Record Sentinel			4	Value "****"	
0000	Record ID			34	Value "FRMbbb3527bbPG01b(9n)b(7n)" 7n=Form Occurrence Number; 9n=Taxpayer SSN	
0010	Part I Section A – Prior Taxable Year 2009 Employed-Full Yr	1	N	12		
0020	Employed Hourly Less Than Yr	2	N	12		
0030	Total Hours Worked	3	N	12		
0040	Total Hours Ratio	4	N	8	Ratio, Enter as nnnnnnnn	
0050	Employed Salaried Less Than Yr	5	N	12		
0060	Total Weeks Worked	6	N	12		
0070	Total Weeks Ratio	7	N	8	Ratio, Enter as nnnnnnnn	
0080	Total Employed	8	N	8	Ratio, Enter as nnnnnnnn	
0090	Part I Section B- Current Taxable Year 2010 Employed Full Yr	9	N	12		
0100	Employed Hourly Less Than Yr	10	N	12		
0110	Total Hours Worked	11	N	12		
0120	Total Hours Ratio	12	N	8	Ratio, Enter as nnnnnnnn	
0130	Employed Salaried Less Than Yr	13	N	12		
0140	Total Weeks Worked	14	N	12		
0150	Total Weeks Ratio	15	N	8	Ratio, Enter as nnnnnnnn	
0160	Total Employed	16	N	8	Ratio, Enter as nnnnnnnn	
0170	Part II, Credit Computation Net Increase	17	N	8	Ratio, Enter as nnnnnnnn	
0180	New Jobs Credit Generated	18	N	12		
0190	Pass Thru Credit	19	N	12		
0200	Credit CarryOver Prior Yr	20	N	12		
0210	Total Available Credit	21	N	12		
0220	Credit Claimed Current Yr	22a	N	12		
0230	Total Credit Assigned	22b	N	12	Not Used	
0240	Credit Carryover Future Yrs	23	N	12		
	Record Terminus Character			1	Value "#"	

Form 3540 – Credit Carryover Summary

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
	Byte Count			4	“nnnn” for variable	
	Start Of Record Sentinel			4	Value “****”	
0000	Record ID			34	Value “FRMbbb3540bbPG01b(9n)b(7n)” 7n=Form Occurrence Number; 9n=Taxpayer SSN	
0010	FEIN		N	9		
*0020	Credit Code	(a)	AN	6	“STMbnn” or First occurrence	
+0030	Repealed Credit Name	(b)	A	38		
+0040	Carryover Prior Years	(c)	N	12		
+0050	Carryover Current Year	(d)	N	12		
+0060	Carryover Future Years	(e)	N	12		
0070	Credit Code	(a)	N	3	Second occurrence	
0080	Repealed Credit Name	(b)	A	50		
0090	Carryover Prior Years	(c)	N	12		
0100	Carryover Current Year	(d)	N	12		
0110	Carryover Future Years	(e)	N	12		
0120	Credit Code	(a)	N	3	Third occurrence	
0130	Repealed Credit Name	(b)	A	50		
0140	Carryover Prior Years	(c)	N	12		
0150	Carryover Current Year	(d)	N	12		

Form 3540 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
0160	Carryover Future Years	(e)	N	12		
0170	Credit Code	(a)	N	3	Fourth occurrence	
0180	Repealed Credit Name	(b)	A	50		
0190	Carryover Prior Years	(c)	N	12		
0200	Carryover Current Year	(d)	N	12		
0210	Carryover Future Years	(e)	N	12		
0220	Credit Code	(a)	N	3	Fifth occurrence	
0230	Repealed Credit Name	(b)	A	50		
0240	Carryover Prior Years	(c)	N	12		
0250	Carryover Current Year	(d)	N	12		
0260	Carryover Future Years	(e)	N	12		
0270	Credit Code	(a)	N	3	Six occurrence	
0280	Repealed Credit Name	(b)	A	50		
0290	Carryover Prior Years	(c)	N	12		
0300	Carryover Current Year	(d)	N	12		
0310	Carryover Future Years	(e)	N	12		
0320	Credit Code	(a)	N	3	Seventh occurrence	
0330	Repealed Credit Name	(b)	A	50		
0340	Carryover Prior Years	(c)	N	12		

Form 3540 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
0350	Carryover Current Year	(d)	N	12		
0360	Carryover Future Years	(e)	N	12		
0370	Credit Code	(a)	N	3	Eighth occurrence	
0380	Repealed Credit Name	(b)	A	50		
0390	Carryover Prior Years	(c)	N	12		
0400	Carryover Current Year	(d)	N	12		
0410	Carryover Future Years	(e)	N	12		
0420	Credit Code	(a)	N	3	Ninth occurrence	
0430	Repealed Credit Name	(b)	A	50		
0440	Carryover Prior Years	(c)	N	12		
0450	Carryover Current Year	(d)	N	12		
0460	Carryover Future Years	(e)	N	12		
0470	Credit Code	(a)	N	3	Tenth occurrence	
0480	Repealed Credit Name	(b)	A	50		
0490	Carryover Prior Years	(c)	N	12		
0500	Carryover Current Year	(d)	N	12		
0510	Carryover Future Years	(e)	N	12		
	Record Terminus Character			1	Value "#"	

Form 3546 – Enhanced Oil Recovery Credit

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
	Byte Count			4	“nnnn” for variable	
	Start Of Record Sentinel			4	Value “****”	
0000	Record ID			34	Value “FRMbbb3546bbPG01b(9n)b(7n)” 7n=Form Occurrence Number; 9n=Taxpayer SSN	
0010	FEIN		N	9		
0060	Credit Carryover – Prior Year	5	N	12		
0070	Add Line 4 And Line 5	6	N	12		
0080	Credit Claimed – Current Year	7a	N	12		11/8
0085	Total Credit Assigned	7b	N	12	Not used	11/8
0090	Credit Carryover Available – Future Years	8	N	12		
	Record Terminus Character			1	Value “#”	

Added Field 0085

Form 3547 – Donated Agricultural Products Transportation Credit

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
	Byte Count			4	"nnnn" for variable	
	Start Of Record Sentinel			4	Value "****"	
0000	Record ID			34	Value "FRMbbb3547bbPG01b(9n)b(7n)" 7n=Form Occurrence Number; 9n=Taxpayer SSN	
0010	SSN, ITIN, Corp No., or FEIN		N	9		
0050	Eligible Transportation Costs	1	N	12		
0060	Current Year Credit	2	N	12		
0070	Pass-Through Credit	3	N	12		
0080	Total Current Year Credit (Add Lines 2 And 3)	4	N	12		
0090	Credit Carryover From Prior Year	5	N	12		
0100	Add Lines 4 And 5	6	N	12		
0110	Credit Claimed – Current Year	7a	N	12		11/8
0115	Total Credit Assigned	7b	N	12	Not used	11/8
0120	Credit Carryover Available – Future Years	8	N	12		
	Record Terminus Character			1	Value "#"	

Added Field 0115

Form 3548 – Disabled Access Credit for Eligible Small Businesses

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
	Byte Count			4	“nnnn” for variable	
	Start Of Record Sentinel			4	Value “****”	
0000	Record ID			34	Value “FRMbbb3548bbPG01b(9n)b(7n)” 7n=Form Occurrence Number; 9n=Taxpayer SSN	
0010	FEIN		N	9		
0020	Business Address		AN	35		
0030	City, State, ZIP		AN	30		
0040	Eligible Access Expenditures	1	N	12		
0060	Smaller Of Line 1 Or Line 2	3	N	12		
0070	Current Year Credit	4	N	12		
0080	Pass-Through Credit(s)	5	N	12		
0090	Current Year Credit	6	N	12		
0094	Credit Carryover From Prior Year	7	N	12		
0097	Add Lines 6 And 7	8	N	12		
0100	Credit Claimed – Current Year	9a	N	12		11/8
0105	Total Credit Assigned	9b	N	12	Not used	11/8
0110	Credit Carryover Available – Future Years	10	N	12		
	Record Terminus Character			1	Value “#”	

Added Field 0105

Form 3553 – Enterprise Zone Employee Credit

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
	Byte Count			4	"nnnn" for variable	
	Start Of Record Sentinel			4	Value "****"	
0000	Record ID			34	Value "FRMbbb3553bbPG01b(9n)b(7n)" 7n=Form Occurrence Number; 9n=Taxpayer SSN	
0010	Total Wages Earned	1	N	5		
0020	Total Wages Spouse/RDP Earned	2	N	5		
0030	Add Line 1 And 2	3	N	5		
0040	Multiply Line 3 By 5% (.05)	4	N	5		
0050	Amount From Form 540 Or Form 540NR	5	N	12		
0060	Enter 0 Or Amount On Line 3	6	N	5		
0070	Line 5 Minus Line 6	7	N	12		
0080	Multiply Line 7 By 9% (.09)	8	N	5		
0090	Line 4 Minus Line 8	9	N	12		
0100	Total EZ Wages	10	N	12		
0110	Amount Of Employee Business Expenses	11	N	12		
0120	Line 10 Minus Line 11	12	N	12		
0130	Amount Of Tax For Line 12	13	N	12		
0140	Total Available EZ Credit	14	N	12		
	Record Terminus Character			1	Value "#"	

Form 3800 – Tax Computation for **Certain** Children Under Age 14 with Investment Income

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
	Byte Count			4	"nnnn" for variable	
	Start Of Record Sentinel			4	Value "****"	
0000	Record ID			34	Value "FRMbbb3800bbPG01b(9n)b(7n)" 7n=Form Occurrence Number; 9n=Taxpayer SSN	
0010	Child's Name		A	35		
0020	Child's SSN, or ITIN		N	9		
0030	Parent's Name		A	35		
0040	Parent's SSN, or ITIN		N	9		
0050	Parent's Filing Status		N	1	Valid entries: "1", "2", "3", "4" or "5"	
0060	Number of Exemptions on Parent's Return		N	2		
	Part 1 – Figure Child's Net Investment Income					
0070	Child's Investment Income	1	N	12		
0080	Itemized Deductions	2	N	12		
0090	Line 1 Minus Line 2	3	N	12		
0100	Child's Taxable Income	4	N	12		
0110	Net Investment Income	5	N	12		
	Part 2 – Tentative Tax Based on the Tax Rate of the Parent Listed Above					
0120	Parent's Taxable Income	6	N	12		
0130	Total Net Investment Income	7	N	12		
0140	Add Line 5 Through 7	8	N	12		
0150	Tax on Line 8 Amount	9	N	12		
0160	Parent's Tax	10	N	12		

Form 3800 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
0170	Line 9 Minus Line 10	11	N	12		
0180	Line 5 Plus Line 7	12a	N	12		
0190	Divide Line 5 by Line 12a	12b	N	5		
0200	Multiply Line 11 by 12b	13	N	12		
	Part 3 – Child's Tax					
0210	Line 4 Minus Line 5	14	N	12		
0220	Tax on Line 14 Amount	15	N	12		
0230	Line 13 Plus Line 15	16	N	12		
0240	Tax on Line 4 Amount	17	N	12		
0250	Larger of Line 16 or 17	18	N	12		
	Record Terminus Character			1	Value " ⁴⁴ #"	

Form 3801 – Passive Activity Loss Limitations

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
	Byte Count			4	"nnnn" for variable	
	Start Of Record Sentinel			4	Value "****"	
0000	Record ID			34	Value "FRMbbb3801bbPG01b(9n)b(7n)" 7n=Form Occurrence Number; 9n=Taxpayer SSN	
	Part I – Passive Activity Loss					
0010	Activities With Net Income	1a	N	12		
0020	Activities With Net Loss	1b	N	12		
0030	Prior Year Unallowed Losses	1c	N	12		
0040	Combine Line 1a, 1b & 1c	1d	N	12		
0050	Activities With Net Income	2a	N	12		
0060	Activities With Net Loss	2b	N	12		
0070	Prior Year Unallowed Losses	2c	N	12		
0080	Combine Line 2a, 2b & 2c	2d	N	12		
0090	Combine Line 1d and 2d	3	N	12		
	Part II – Special Allowance For Rental Real Estate With Active Participation					
0100	Smaller of Line 1d or Line 3	4	N	12		
0110	Enter \$150,000	5	N	6		
0120	Federal Modified AGI	6	N	12		
0130	Subtract Line 6 From 5	7	N	12		
0140	Multiply Line 7 by 50% (.50)	8	N	5		
0150	Smaller of Line 4 or 8	9	N	12		
	Part III – Total Losses Allowed					
0160	Add Income from Line 1a and 2a	10	N	12		
0170	Total Losses Allowed	11	N	12		
	Record Terminus Character			1	Value "#"	

Form 3801, Side 2

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
	Byte Count			4	"nnnn" for variable	
	Start Of Record Sentinel			4	Value "*****"	
0000	Record ID			34	Value "FRMbbb3801bbPG02b(9n)b(7n)" 7n=Form Occurrence Number; 9n=Taxpayer SSN	
	California Passive Activity Worksheet					
*0190	Passive Activity	(a)-1	AN	20	"STMbnn" or First occurrence	
+0200	Federal Schedule	(b)-1	AN	10		
+0210	California Schedule	(c)-1	AN	10		
+0220	Federal Amount	(d)-1	N	12		
+0230	California Adjustment	(e)-1	N	12		
+0240	California Amount	(f)-1	N	12		
0250	Passive Activity	(a)-2	AN	20	Second occurrence	
0260	Federal Schedule	(b)-2	AN	10		
0270	California Schedule	(c)-2	AN	10		
0280	Federal Amount	(d)-2	N	12		
0290	California Adjustment	(e)-2	N	12		
0300	California Amount	(f)-2	N	12		
0310	Passive Activity	(a)-3	AN	20	Third occurrence	
0320	Federal Schedule	(b)-3	AN	10		
0330	California Schedule	(c)-3	AN	10		
0340	Federal Amount	(d)-3	N	12		
0350	California Adjustment	(e)-3	N	12		
0360	California Amount	(f)-3	N	12		

Form 3801, Side 2 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
0370	Passive Activity	(a)-4	AN	20	Fourth occurrence	
0380	Federal Schedule	(b)-4	AN	10		
0390	California Schedule	(c)-4	AN	10		
0400	Federal Amount	(d)-4	N	12		
0410	California Adjustment	(e)-4	N	12		
0420	California Amount	(f)-4	N	12		
0430	Passive Activity	(a)-5	AN	20	Fifth occurrence	
0440	Federal Schedule	(b)-5	AN	10		
0450	California Schedule	(c)-5	AN	10		
0460	Federal Amount	(d)-5	N	12		
0470	California Adjustment	(e)-5	N	12		
0480	California Amount	(f)-5	N	12		
0490	Passive Activity	(a)-6	AN	20	Sixth occurrence	
0500	Federal Schedule	(b)-6	AN	10		
0510	California Schedule	(c)-6	AN	10		
0520	Federal Amount	(d)-6	N	12		
0530	California Adjustment	(e)-6	N	12		
0540	California Amount	(f)-6	N	12		
0550	Passive Activity	(a)-7	AN	20	Seventh occurrence	
0560	Federal Schedule	(b)-7	AN	10		
0570	California Schedule	(c)-7	AN	10		
0580	Federal Amount	(d)-7	N	12		
0590	California Adjustment	(e)-7	N	12		
0600	California Amount	(f)-7	N	12		

Form 3801, Side 2 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
	California Adjustment Worksheets					
*0610	Schedule C Activities	(a)-1	AN	20	"STMbnn" or First occurrence	
+0620	Passive or Nonpassive	(b)-1	AN	10		
+0630	California Amount	(c)-1	N	12		
+0640	Federal Amount	(d)-1	N	12		
0650	Schedule C Activities	(a)-2	AN	20	Second occurrence	
0660	Passive or Nonpassive	(b)-2	AN	10		
0670	California Amount	(c)-2	N	12		
0680	Federal Amount	(d)-2	N	12		
0690	Schedule C Activities	(a)-3	AN	20	Third occurrence	
0700	Passive or Nonpassive	(b)-3	AN	10		
0710	California Amount	(c)-3	N	12		
0720	Federal Amount	(d)-3	N	12		
0730	Schedule C Activities	(a)-4	AN	20	Fourth occurrence	
0740	Passive or Nonpassive	(b)-4	AN	10		
0750	California Amount	(c)-4	N	12		
0760	Federal Amount	(d)-4	N	12		
0770	Schedule C Activities	(a)-5	AN	20	Fifth occurrence	
0780	Passive or Nonpassive	(b)-5	AN	10		
0790	California Amount	(c)-5	N	12		
0800	Federal Amount	(d)-5	N	12		
0810	Schedule C Activities	(a)-6	AN	20	Sixth occurrence	
0820	Passive or Nonpassive	(b)-6	AN	10		

Form 3801, Side 2 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
0830	California Amount	(c)-6	N	12		
0840	Federal Amount	(d)-6	N	12		
0850	Schedule C Activities	(a)-7	AN	20	Seventh occurrence	
0860	Passive or Nonpassive	(b)-7	AN	10		
0870	California Amount	(c)-7	N	12		
0880	Federal Amount	(d)-7	N	12		
0890	Total California Amount	1(c)	N	12		
0900	Total Federal Amount	1(d)	N	12		
0910	Total California Adjustment	1(e)	N	12		
*0920	Schedule E Activities	(a)-1	AN	20	"STMbnn" or First occurrence	
+0930	Passive or Nonpassive	(b)-1	AN	10		
+0940	California Amount	(c)-1	N	12		
+0950	Federal Amount	(d)-1	N	12		
0960	Schedule E Activities	(a)-2	AN	20	Second occurrence	
0970	Passive or Nonpassive	(b)-2	AN	10		
0980	California Amount	(c)-2	N	12		
0990	Federal Amount	(d)-2	N	12		
1000	Schedule E Activities	(a)-3	AN	20	Third occurrence	
1010	Passive or Nonpassive	(b)-3	AN	10		
1020	California Amount	(c)-3	N	12		
1030	Federal Amount	(d)-3	N	12		
1040	Schedule E Activities	(a)-4	AN	20	Fourth occurrence	
1050	Passive or Nonpassive	(b)-4	AN	10		
1060	California Amount	(c)-4	N	12		
1070	Federal Amount	(d)-4	N	12		

Form 3801, Side 2 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
1080	Schedule E Activities	(a)-5	AN	20	Fifth occurrence	
1090	Passive or Nonpassive	(b)-5	AN	10		
1100	California Amount	(c)-5	N	12		
1110	Federal Amount	(d)-5	N	12		
1120	Schedule E Activities	(a)-6	AN	20	Sixth occurrence	
1130	Passive or Nonpassive	(b)-6	AN	10		
1140	California Amount	(c)-6	N	12		
1150	Federal Amount	(d)-6	N	12		
1160	Schedule E Activities	(a)-7	AN	20	Seventh occurrence	
1170	Passive or Nonpassive	(b)-7	AN	10		
1180	California Amount	(c)-7	N	12		
1190	Federal Amount	(d)-7	N	12		
1200	Total California Amount	2(c)	N	12		
1210	Total Federal Amount	2(d)	N	12		
1220	Total California Adjustment	2(e)	N	12		
*1230	Schedule F Activities	(a)-1	AN	20	"STMbnn" or First occurrence	
+1240	Passive or Nonpassive	(b)-1	AN	10		
+1250	California Amount	(c)-1	N	12		
+1260	Federal Amount	(d)-1	N	12		
1270	Schedule F Activities	(a)-2	AN	20	Second occurrence	
1280	Passive or Nonpassive	(b)-2	AN	10		
1290	California Amount	(c)-2	N	12		
1300	Federal Amount	(d)-2	N	12		
1310	Schedule F Activities	(a)-3	AN	20	Third occurrence	

Form 3801, Side 2 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
1320	Passive or Nonpassive	(b)-3	AN	10		
1330	California Amount	(c)-3	N	12		
1340	Federal Amount	(d)-3	N	12		
1350	Schedule F Activities	(a)-4	AN	20	Fourth occurrence	
1360	Passive or Nonpassive	(b)-4	AN	10		
1370	California Amount	(c)-4	N	12		
1380	Federal Amount	(d)-4	N	12		
1390	Schedule F Activities	(a)-5	AN	20	Fifth occurrence	
1400	Passive or Nonpassive	(b)-5	AN	10		
1410	California Amount	(c)-5	N	12		
1420	Federal Amount	(d)-5	N	12		
1430	Schedule F Activities	(a)-6	AN	20	Sixth occurrence	
1440	Passive or Nonpassive	(b)-6	AN	10		
1450	California Amount	(c)-6	N	12		
1460	Federal Amount	(d)-6	N	12		
1470	Schedule F Activities	(a)-7	AN	20	Seventh occurrence	
1480	Passive or Nonpassive	(b)-7	AN	10		
1490	California Amount	(c)-7	N	12		
1500	Federal Amount	(d)-7	N	12		
1510	Total California Amount	3(c)	N	12		
1520	Total Federal Amount	3(d)	N	12		
1530	Total California Adjustment	3(e)	N	12		
	Record Terminus Character			1	Value "#"	

Form 3801-CR – Passive Activity Credit Limitations

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
	Byte Count			4	"nnnn" for variable	
	Start Of Record Sentinel			4	Value "****"	
0000	Record ID			34	Value "FRMbbb3801CRPG01b(9n)b(7n)" 7n=Form Occurrence Number; 9n=Taxpayer SSN	
	Part I – 2010 Passive Activity Credits					
0010	Rental Real Estate Credits	1a	N	12		
0020	Prior Year Unallowed Credits	1b	N	12		
0030	Add Line 1a And Line 1b	1c	N	12		
0040	Rehabilitation Credits	2a	N	12		
0050	Prior Year Unallowed Credits	2b	N	12		
0060	Add Line 2a And Line 2b	2c	N	12		
0070	Low-Income Housing Credits	3a	N	12		
0080	Prior Year Unallowed Credits	3b	N	12		
0090	Add Line 3a And Line 3b	3c	N	12		
0100	All Passive Activity Credits	4a	N	12		
0110	Prior Year Unallowed Credits	4b	N	12		
0120	Add Line 4a And Line 4b	4c	N	12		
0130	Add Line 1c, Line 2c, Line 3c And Line 4c.	5	N	12		
0140	Tax Attributable To Net Passive Income	6	N	12		
0150	Subtract Line 6 From Line 5	7	N	12		

Form 3801-CR, Side 1 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
	Part II – Special Allowance For Rental Real Estate With Active Participation					
0160	Enter The Smaller Of Line 1c Or Line 7	8	N	12		
0170	Enter \$150,000	9	N	12		
0180	Federal Modified Adjusted Gross Income	10	N	12		
0190	Subtract Line 10 From Line 9	11	N	12		
0200	Multiply Line 11 By 50% (.50)	12	N	12		
0210	Enter Amount From Line 9, Form 3801, If Any.	13	N	12		
0220	Subtract Line 13 From Line 12	14	N	12		
0230	Tax Attributable To The Amount On Line 14	15	N	12		
0240	Smaller Of Line 8 Or Line 15	16	N	12		
	Record Terminus Character			1	Value “#”	

Form 3801-CR, Side 2

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
	Byte Count			4	"nnnn" for variable	
	Start Of Record Sentinel			4	Value "*****"	
0000	Record ID			34	Value "FRMbbb3801CRPG02b(9n)b(7n)" 7n=Form Occurrence Number; 9n=Taxpayer SSN	
	Part III – Special Allowance For Low-Income Housing Credits Before 1990					
0260	Enter The Amount From Line 7	17	N	12		
0270	Enter The Amount From Line 16	18	N	12		
0280	Subtract Line 18 From Line 17	19	N	12		
0290	Enter The Smaller Of Line 2c Or Line 19	20	N	12		
0300	Enter \$350,000	21	N	12		
0310	Federal Modified Adjusted Gross Income	22	N	12		
0320	Subtract Line 22 From Line 21	23	N	12		
0330	Multiply Line 23 By 50% (.50)	24	N	12		
0340	Enter The Amount From Line 9 Of Form 3801, If Any	25	N	12		
0350	Subtract Line 25 From Line 24	26	N	12		
0360	Tax Attributable To Amount On Line 26	27	N	12		
0370	Enter The Amount From Line 18, If Any	28	N	12		
0380	Subtract Line 28 From Line 27	29	N	12		
0390	Enter The Smaller Of Line 20 Or Line 29	30	N	12		

Form 3801-CR, Side 2 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
	Part IV – Special Allowance For Low-Income Housing Credits After 1989					
0400	Amt On Line 19 Or Subtract Line 16 From Line 7	31	N	12		
0410	Enter Amount From Line 30	32	N	12		
0420	Subtract Line 32 From Line 31	33	N	12		
0430	Enter The Smaller Of Line 3c Or Line 33	34	N	12		
0440	Tax Attributable To The Remaining Special Allowance	35	N	12		
0450	Enter The Smaller Of Line 34 Or Line 35	36	N	12		
	Part V – Passive Activity Credit Allowed					
0460	Add Line 6, Line 16, Line 30 And Line 36	37	N	12		
	Part VI – Election To Increase Basis Of Credit Property					
0470	Election To Increase Basis Of Credit Property Indicator	38	A	1	"X" or blank	
0480	Name Of Activity Disposed Of	39	AN	35	AN or blank	
0490	Description Of The Credit Property	40	AN	80	AN or blank	
0500	Amount Of Unallowed Credit	41	N	12		
	Record Terminus Character			1	Value "#"	

Form 3803 – Parents’ Election to Report Child’s Interest and Dividends

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
	Byte Count			4	“nnnn” for variable	
	Start Of Record Sentinel			4	Value “****”	
0000	Record ID			34	Value “FRMbbb3803bbPG01b(9n)b(7n)” 7n=Form Occurrence Number; 9n=Taxpayer SSN	
0100	Child’s Name		A	20		
0110	Child’s SSN		N	9		
0120	Multiple Form Indicator		A	1	“X” or blank	
	Part I – Figure Amount Of Child’s Interest And Dividend Income To Report On Your Return					
*0130	Tax Exempt Literal	1a	AN	19	“TAX-EXEMPTbINTEREST” or “STMbnn”	
+0140	Tax Exempt Amount	1a	N	12		
*0150	Nominee Distribution Literal	1a	AN	6	“ND” or “STMbnn”	
+0160	Nominee Distribution Amount	1a	N	12		
*0170	Non-Taxable Literal	1a	AN	16	“ACCRUEDbINTEREST”, “ABPbADJUSTMENT”, “OIDbADJUSTMENT” or “STMbnn”	
+0180	Non-Taxable Amount	1a	N	12		
0190	Child’s Taxable Interest Income	1a	N	12		
0200	Child’s Tax Exempt Interest Income	1b	N	12		
*0210	Nominee Distribution Literal	2	AN	6	“ND” or “STMbnn”	
+0220	Nominee Distribution Amount	2	N	12		
0230	Child’s Ordinary Dividends	2	N	12		
*0235	Nominee Distribution Literal	3	AN	6	“ND” or “STMbnn”	
+0245	Nominee Distribution Amount	3	N	12		

Form 3803 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
0260	Child's Capital Gains Distribution	3	N	12		
0265	Add Lines 1a, 2 And 3	4	N	12		
0270	Line 4 Minus Line 5	6	N	12		
	Part 2 – Figure Your Tax On The First \$1900 Of Child's Interest And Dividend Income					
0280	Line 4 Minus Line 7	8	N	12		
0290	Tax	9	N	12		
	Record Terminus Character			1	Value “ 4 ” #	

Form 3805E – Installment Sale Income

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
	Byte Count			4	“nnnn” for variable	
	Start Of Record Sentinel			4	Value “****”	
0000	Record ID			34	Value “FRMbbb3805EbPG01b(9n)b(7n)” 7n=Form Occurrence Number ; 9n=Taxpayer SSN	
0010	Description Of Property	1	AN	50		
0020	Date Acquired	2a	AN	8	YYYYMMDD, “Various” or “Inherit”	
0030	Date Sold	2b	AN	8	YYYYMMDD, “Various” or “Inherit”	
0040	Related Party – Yes	3	A	1	“X” or blank	
0050	Related Party – No	3	A	1	“X” or blank	
0060	Marketable Security – Yes	4	A	1	“X” or blank	
0070	Marketable Security – No	4	A	1	“X” or blank	
	Part I – Gross Profit And Contract Price					
0080	Selling Price	5	N	12		
0090	Mortgages And Other Debts	6	N	12		
0100	Line 5 Minus Line 6	7	N	12		
0110	Cost Or Other Basis	8	N	12		
0120	Depreciation Allowed	9	N	12		
0130	Adjusted Basis	10	N	12		
0140	Commissions And Other Expenses	11	N	12		
0150	Income Recapture	12	N	12		
0160	Add Line 10, 11, And 12	13	N	12		
0170	Line 5 Minus Line 13	14	N	12		
0180	Excluded Gain	15	N	12		

Form 3805E (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
0190	Gross Profit	16	N	12		
0200	Line 6 Minus Line 13	17	N	12		
0210	Contract Price	18	N	12		
	Part II – Installment Sale Income					
0220	Gross Profit Percentage	19	N	6		
0230	For Year Of Sale Only	20	N	12		
0240	Payments Received	21	N	12		
0250	Line 20 Plus Line 21	22	N	12		
0260	Payments Received Prior Years	23	N	12		
0270	Installment Sale Income	24	N	12		
0280	Ordinary Income	25	N	12		
0290	Line 24 Minus Line 25	26	N	12		
	Part III – Related Party Installment Sale Income					
0300	Related Party Identification	27	AN	40		
0310	Continuation Field	27	AN	80		
0320	Property Sold – Yes	28	A	1	“X” or blank	
0330	Property Sold – No	28	A	1	“X” or blank	
0340	Second Disposition	29a	A	1	“X” or blank	
0350	Date Of Disposition	29a	DT	8	YYYYMMDD	
0360	First Disposition Sale/Exchange	29b	A	1	“X” or blank	
0370	Second Disposition Involuntary	29c	A	1	“X” or blank	
0380	Second Disposition After Death	29d	A	1	“X” or blank	
0390	Tax Avoidance	29e	A	1	“X” or blank	

Form 3805E (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
@0400	Explanation Of Disposition	29e	AN	6	"STMbnn" or blank	
0410	Selling Price	30	N	12		
0420	Contract Price	31	N	12		
0430	Smaller Line 30 Or 31	32	N	12		
0440	Total Payments	33	N	12		
0450	Line 32 Minus Line 33	34	N	12		
0460	Line 34 Times Line 19 Percent	35	N	12		
0470	Line 35 Ordinary Income	36	N	12		
0480	Line 35 Minus Line 36	37	N	12		
	Record Terminus Character			1	Value "#"	

Form 3805P – Additional Taxes On Qualified Plans (Including IRAs) and Other Tax-Favored Accounts

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
	Byte Count			4	"nnnn" for variable	
	Start Of Record Sentinel			4	Value "****"	
0000	Record ID			34	Value "FRMbbb3805PbPG01b(9n)b(7n)" 7n=Form Occurrence Number; 9n=Taxpayer SSN	
0010	Name Of Person Subject To Penalty		A	35		
0020	SSN or ITIN of Person Subject To Penalty		N	9		
0030	Street Address		AN	35		
0040	City		AN	17		
0050	State		A	2	Standard postal abbreviation	
0054	Apartment Number		AN	5		
0060	ZIP Code		N	9		
0070	Amended Return		A	1	Not used	
0080	Part I – Additional Tax On Early Distributions Early Distributions Included In Income	1	N	12		
0090	Exception Number	2	N	2	Valid range "01-12"	
0100	Early Distributions Not Subject To Additional Tax	2	N	12		
0110	Amount Subject To Additional Tax	3	N	12		
0120	Tax Due	4	N	12		

Form 3805P (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
	Part II – Additional Tax On Distributions From Coverdale ESAs					
0130	Distributions Included In Income From Coverdale ESAs	5	N	12		
0140	Distributions Included on Line 5 Not Subject To Additional Tax	6	N	12		
0150	Amount Subject To Additional Tax	7	N	12		
0160	Tax Due	8	N	12		
	Part III – Additional Tax On Distributions From Archer MSAs					
0170	Taxable MSA Distribution	9	N	12		
0180	Exceptions Indicator	10a	A	1	"X" or blank	
0190	Tax Due	10b	N	12		
0200	Additional Tax Due	11	N	12		
	Record Terminus Character		N	1	Value "#"	

Form 3805V – Net Operating Loss (NOL) Computation and NOL and Disaster Loss Limitations – Individuals, Estates, and Trusts

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
	Byte Count			4	"nnnn" for variable	
	Start Of Record Sentinel			4	Value "****"	
0000	Record ID			34	Value "FRMbbb3805VbPG01b(9n)b(7n)" 7n=Form Occurrence Number; 9n=Taxpayer SSN	
0010	FEIN		N	9		
	Side 1, Part I Section A – California Residents Only					
0020	AGI from Form 540, Line 17	1	N	12		
0030	Itemized/Standard Deductions	2	N	12		
0040	Combine Line 1 and Line 2	3a	N	12		
0050	Current Year Disaster Loss	3b	N	12		
0060	Combine Line 3a and 3b	3c	N	12		
0070	Nonbusiness Capital Losses	4	N	12		
0080	Nonbusiness Capital Gains	5	N	12		
0090	If Line 4 More than Line 5	6	N	12		
0100	If Line 4 Less than Line 5	7	N	12		
0110	Nonbusiness Deductions	8	N	12		
0120	Nonbusiness Income	9	N	12		
0130	Add Line 7 and Line 9	10	N	12		
0140	If Line 8 More than Line 10	11	N	12		
0150	If Line 8 Less than Line 10	12	N	12		
0160	Business Capital Losses	13	N	12		
0170	Business Capital Gains	14	N	12		
0180	Add Line 12 and Line 14	15	N	12		

Form 3805V (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
0190	If Line 13 More than Line 15	16	N	12		
0200	Add Line 6 and Line 16	17	N	12		
0201	Loss from Line 8 Sch. D (540), Line 9 Sch. D (541)	18	N	12		
0202	R&TC Section 18152.5 Exclusion	19	N	12		
0203	Subtract Line 19 from Line 18	20	N	12		
0204	Loss from Line 9 Sch. D (540), Line 10, Sch. D (541)	21	N	12		
0205	If Line 20 More than Line 21	22	N	12		
0206	If Line 21 More than Line 20	23	N	12		
0207	Line 17 Minus Line 22	24	N	12		
0210	Disaster Carryover, Prior Years	25	N	12		
0220	Add Lines 11, 19, 23, 24, and 25	26	N	12		
0270	Current Year NOL Carryover	27	N	12		
	Side 3					
	Part II – Determine 2009 Modified Taxable Income (MTI)					
0510	Taxable Income	1	N	12		
0520	Capital Loss Deduction	2	N	12		
0530	Disaster Loss Carryover	3	N	12		
0540	NOL Carryover	4	N	12		
0550	MTI – Combine Line 1 - Line 4	5	N	12		
	Part III – NOL Carryover And Disaster Loss Carryover Limitations					
0560	MTI Available Balance	1(g)	N	12		
	Prior Year NOLs					
*0570	Year of Loss	2(a)-1	AN	6	YYYY or “STMbnn”	

Form 3805V (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
+0580	Code	2(b)-1	N	11		
+0590	Type of NOL	2(c)-1	AN	3	Valid entries: "GEN", "NB", "ESB", or "DIS"	
+0600	Initial Loss	2(d)-1	N	12		
+0610	Carryover from Prior Year	2(e)-1	N	12		
+0620	Amount used In Current Year	2(f)-1	N	12		
+0630	Available Balance	2(g)-1	N	12		
+0640	Carryover to Future Year	2(h)-1	N	12		
0650	Year of Loss	2(a)-2	DT	4	YYYY (Second occurrence)	
0660	Code	2(b)-2	N	11		
0670	Type of NOL	2(c)-2	AN	3	Valid entries: "GEN", "NB", "ESB", or "DIS"	
0680	Initial Loss	2(d)-2	N	12		
0690	Carryover from Prior Year	2(e)-2	N	12		
0700	Amount used In Current Year	2(f)-2	N	12		
0710	Available Balance	2(g)-2	N	12		
0720	Carryover to Future Year	2(h)-2	N	12		
0730	Year of Loss	2(a)-3	DT	4	YYYY (Third occurrence)	
0740	Code	2(b)-3	N	11		
0750	Type of NOL	2(c)-3	AN	3	Valid entries: "GEN", "NB", "ESB", or "DIS"	
0760	Initial Loss	2(d)-3	N	12		
0770	Carryover from Prior Year	2(e)-3	N	12		
0780	Amount used In Current Year	2(f)-3	N	12		
0790	Available Balance	2(g)-3	N	12		
0800	Carryover to Future Year	2(h)-3	N	12		
0810	Year of Loss	2(a)-4	DT	4	YYYY (Fourth Occurrence)	
0820	Code	2(b)-4	N	11		

Form 3805V (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
0830	Type Of NOL	2(c)-4	AN	3	Valid entries: "GEN", "NB", "ESB", or "DIS"	
0840	Initial Loss	2(d)-4	N	12		
0850	Carryover From Prior Year	2(e)-4	N	12		
0860	Amount Used In Current Year	2(f)-4	N	12		
0870	Available Balance	2(g)-4	N	12		
0880	Carryover To Future Year	2(h)-4	N	12		
	Current Year NOLs					
0890	Code	3(b)-1	N	2	"40" "41", "42", "44", "45", "46", "47"	2/17
0900	Type Of NOL	3(c)-1	AN	3	"DIS"	
0910	Initial Loss	3(d)-1	N	12		
0930	Amount Used In Current Year	3(f)-1	N	12		
0950	Carryover To Future Year	3(h)-1	N	12		
*0960	Code	4(b)-1	AN	11	"STMbnn" or First occurrence	
+0970	Type Of NOL	4(c)-1	AN	3	Valid entries: "GEN", "NB", "ESB", or "DIS"	
+0980	Initial Loss	4(d)-1	N	12		
+1020	Carryover To Future Year	4(h)-1	N	12		
1030	Code	4(b)-2	N	11	Second occurrence	
1040	Type Of NOL	4(c)-2	AN	3	Valid entries: "GEN", "NB", "ESB", or "DIS"	
1050	Initial Loss	4(d)-2	N	12		
1090	Carryover To Future Year	4(h)-2	N	12		
1100	Code	4(b)-3	N	11	Third occurrence	
1110	Type Of NOL	4(c)-3	AN	3	Valid entries: "GEN", "NB", "ESB", or "DIS"	
1120	Initial Loss	4(d)-3	N	12		
1160	Carryover To Future Year	4(h)-3	N	12		
1170	Code	4(b)-4	N	11	Fourth occurrence	
1180	Type Of NOL	4(c)-4	AN	3	Valid entries: "GEN", "NB", "ESB", or "DIS"	

Form 3805V (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
1190	Initial Loss	4(d)-4	N	12		
1230	Carryover To Future Year	4(h)-4	N	12		
1240	NOL Carryover	5	N	12		
1250	Disaster Loss Carryover	6	N	12		
1310	Side 2 Section B – Nonresidents And Part-Year Residents Only Adjusted Gross Income – Total Amounts	1-A	N	12		
1320	Adjusted Gross Income – Earned or Received from CA Sources	1-B	N	12		
1330	Adjusted Gross Income – Earned or Received as a CA Resident	1-C	N	12		
1340	Adjusted Gross Income – Earned or Received as a Non-Resident	1-D	N	12		
1350	Adjusted Gross Income – Combine Columns C And D	1-E	N	12		
1360	Itemized or Standard Deduction – Total Amounts	2-A	N	12		
1370	Itemized or Standard Deduction – Earned or Received from CA Sources	2-B	N	12		
1380	Itemized or Standard Deduction – Earned or Received as a CA Resident	2-C	N	12		
1390	Itemized or Standard Deduction – Earned or Received as a Non-Resident	2-D	N	12		
1400	Itemized or Standard Deduction – Combine Columns C And D	2-E	N	12		
1410	Combine Line 1 and Line 2 – Total Amounts	3a-A	N	12		
1420	Combine Line 1 And Line 2 – Earned or Received from CA Sources	3a-B	N	12		
1430	Combine Line 1 And Line 2 – Earned or Received as a CA Resident	3a-C	N	12		

Form 3805V (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
1440	Combine Line 1 And Line 2 – Earned or Received as a Non-Resident	3a-D	N	12		
1450	Combine Line 1 And Line 2 – Combine Columns C And D	3a-E	N	12		
1460	Current Year Disaster Loss – Total Amounts	3b-A	N	12		
1470	Current Year Disaster Loss – Earned or Received from CA Sources	3b-B	N	12		
1480	Current Year Disaster Loss – Earned or Received as a CA Resident	3b-C	N	12		
1490	Current Year Disaster Loss – Earned or Received as a Non-Resident	3b-D	N	12		
1500	Current Year Disaster Loss – Combine Columns C And D	3b-E	N	12		
1510	Combine Line 3a And Line 3b – Total Amounts	3c-A	N	12		
1520	Combine Line 3a And Line 3b – Earned or Received from CA Sources	3c-B	N	12		
1530	Combine Line 3a And Line 3b – Earned or Received as a CA Resident	3c-C	N	12		
1540	Combine Line 3a And Line 3b – Earned or Received as a Non-Resident	3c-D	N	12		
1550	Combine Line 3a And Line 3b – Combine Columns C And D	3c-E	N	12		
1560	Nonbusiness Capital Losses – Total Amounts	4-A	N	12		
1570	Nonbusiness Capital Losses – Earned or Received from CA Sources	4-B	N	12		
1580	Nonbusiness Capital Losses – Earned or Received as a CA Resident	4-C	N	12		
1590	Nonbusiness Capital Losses – Earned or Received as a Non-Resident	4-D	N	12		
1600	Nonbusiness Capital Losses – Combine Columns C And D	4-E	N	12		
1610	Nonbusiness Capital Gains – Total Amounts	5-A	N	12		
1620	Nonbusiness Capital Gains – Earned or Received from CA Sources	5-B	N	12		
1630	Nonbusiness Capital Gains – Earned or Received as a CA Resident	5-C	N	12		

Form 3805V (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
1640	Nonbusiness Capital Gains – Earned or Received as a Non-Resident	5-D	N	12		
1650	Nonbusiness Capital Gains – Combine Columns C And D	5-E	N	12		
1660	If Line 4 More Than Line 5 – Total Amounts	6-A	N	12		
1670	If Line 4 More Than Line 5 – Earned or Received from CA Sources	6-B	N	12		
1680	If Line 4 More Than Line 5 – Earned or Received as a CA Resident	6-C	N	12		
1690	If Line 4 More Than Line 5 – Earned or Received as a Non-Resident	6-D	N	12		
1700	If Line 4 More Than Line 5 – Combine Columns C And D	6-E	N	12		
1710	If Line 4 Less Than Line 5 – Total Amounts	7-A	N	12		
1720	If Line 4 Less Than Line 5 – Earned or Received from CA Sources	7-B	N	12		
1730	If Line 4 Less Than Line 5 – Earned or Received as a CA Resident	7-C	N	12		
1740	If Line 4 Less Than Line 5 – Earned or Received as a Non-Resident	7-D	N	12		
1750	If Line 4 Less Than Line 5 – Combine Columns C And D	7-E	N	12		
1760	Nonbusiness Deductions – Total Amounts	8-A	N	12		
1770	Nonbusiness Deductions – Earned or Received from CA Sources	8-B	N	12		
1780	Nonbusiness Deductions – Earned or Received as a CA Resident	8-C	N	12		
1790	Nonbusiness Deductions – Earned or Received as a Non-Resident	8-D	N	12		
1800	Nonbusiness Deductions – Combine Columns C And D	8-E	N	12		
1810	Nonbusiness Income – Total Amounts	9-A	N	12		
1820	Nonbusiness Income – Earned or Received from CA Sources	9-B	N	12		
1830	Nonbusiness Income – Earned or Received as a CA Resident	9-C	N	12		

Form 3805V (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
1840	Nonbusiness Income – Earned or Received as a Non-Resident	9-D	N	12		
1850	Nonbusiness Income – Combine Columns C And D	9-E	N	12		
1860	Add Line 7 And Line 9 – Total Amounts	10-A	N	12		
1870	Add Line 7 And Line 9 – Earned or Received from CA Sources	10-B	N	12		
1880	Add Line 7 And Line 9 – Earned or Received as a CA Resident	10-C	N	12		
1890	Add Line 7 And Line 9 – Earned or Received as a Non-Resident	10-D	N	12		
1900	Add Line 7 And Line 9 – Combine Columns C And D	10-E	N	12		
1910	If Line 8 More Than Line 10 – Total Amounts	11-A	N	12		
1920	If Line 8 More Than Line 10 – Earned or Received from CA Sources	11-B	N	12		
1930	If Line 8 More Than Line 10 – Earned or Received as a CA Resident	11-C	N	12		
1940	If Line 8 More Than Line 10 – Earned or Received as a Non-Resident	11-D	N	12		
1950	If Line 8 More Than Line 10 – Combine Columns C And D	11-E	N	12		
1960	If Line 8 Less Than Line 10 – Total Amounts	12-A	N	12		
1970	If Line 8 Less Than Line 10 – Earned or Received from CA Sources	12-B	N	12		
1980	If Line 8 Less Than Line 10 – Earned or Received as a CA Resident	12-C	N	12		
1990	If Line 8 Less Than Line 10 – Earned or Received as a Non-Resident	12-D	N	12		
2000	If Line 8 Less Than Line 10 – Combine Columns C And D	12-E	N	12		
2010	Business Capital Losses – Total Amounts	13-A	N	12		
2020	Business Capital Losses – Earned or Received from CA Sources	13-B	N	12		
2030	Business Capital Losses – Earned or Received as a CA Resident	13-C	N	12		

Form 3805V (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
2040	Business Capital Losses – Earned or Received as a Non-Resident	13-D	N	12		
2050	Business Capital Losses – Combine Columns C And D	13-E	N	12		
2060	Business Capital Gains – Total Amounts	14-A	N	12		
2070	Business Capital Gains – Earned or Received from CA Sources	14-B	N	12		
2080	Business Capital Gains – Earned or Received as a CA Resident	14-C	N	12		
2090	Business Capital Gains – Earned or Received as a Non-Resident	14-D	N	12		
2100	Business Capital Gains – Combine Columns C And D	14-E	N	12		
2110	Add Line 12 And Line 14 – Total Amounts	15-A	N	12		
2120	Add Line 12 And Line 14 – Earned or Received from CA Sources	15-B	N	12		
2130	Add Line 12 And Line 14 – Earned or Received as a CA Resident	15-C	N	12		
2140	Add Line 12 And Line 14 – Earned or Received as a Non-Resident	15-D	N	12		
2150	Add Line 12 and Line 14 – Combine Columns C And D	15-E	N	12		
2160	If Line 13 More Than Line 15 – Total Amounts	16-A	N	12		
2170	If Line 13 More Than Line 15 – Earned or Received from CA Sources	16-B	N	12		
2180	If Line 13 More Than Line 15 – Earned or Received as a CA Resident	16-C	N	12		
2190	If Line 13 More Than Line 15 – Earned or Received as a Non-Resident	16-D	N	12		
2200	If Line 13 More Than Line 15 – Combine Columns C And D	16-E	N	12		
2210	Add Line 6 And Line 16 – Total Amounts	17-A	N	12		
2220	Add Line 6 And Line 16 – Earned or Received from CA Sources	17-B	N	12		

Form 3805V (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
2230	Add Line 6 And Line 16 – Earned or Received as a CA Resident	17-C	N	12		
2240	Add Line 6 And Line 16 – Earned or Received as a Non-Resident	17-D	N	12		
2250	Add Line 6 And Line 16 – Combine Columns C And D	17-E	N	12		
2260	Loss From Line 4 Sch. D (540NR) – Total Amounts	18-A	N	12		
2270	Loss From Line 4 Sch. D (540NR) – Earned or Received from CA Sources	18-B	N	12		
2280	Loss From Line 4 Sch. D (540NR) – Earned or Received as a CA Resident	18-C	N	12		
2290	Loss From Line 4 Sch. D (540NR) – Earned or Received as a Non-Resident	18-D	N	12		
2300	Loss From Line 4 Sch. D (540NR) – Combine Columns C And D	18-E	N	12		
2310	R&TC Section 18152.5 Exclusion – Total Amounts	19-A	N	12		
2320	R&TC Section 18152.5 Exclusion – Earned or Received from CA Sources	19-B	N	12		
2330	R&TC Section 18152.5 Exclusion – Earned or Received as a CA Resident	19-C	N	12		
2340	R&TC Section 18152.5 Exclusion – Earned or Received as a Non-Resident	19-D	N	12		
2350	R&TC Section 18152.5 Exclusion – Combine Columns C And D	19-E	N	12		
2360	Line 18 Minus Line 19 – Total Amounts	20-A	N	12		
2370	Line 18 Minus Line 19 – Earned or Received from CA Sources	20-B	N	12		
2380	Line 18 Minus Line 19 – Earned or Received as a CA Resident	20-C	N	12		
2390	Line 18 Minus Line 19 – Earned or Received as a Non-Resident	20-D	N	12		
2400	Line 18 Minus Line 19 – Combine Columns C And D	20-E	N	12		
2410	Loss From Line 5 Sch. D (540NR) – Total Amounts	21-A	N	12		

Form 3805V (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
2420	Loss From Line 5 Sch. D (540NR) – Earned or Received from CA Sources	21-B	N	12		
2430	Loss From Line 5 Sch. D (540NR) – Earned or Received as a CA Resident	21-C	N	12		
2440	Loss From Line 5 Sch. D (540NR) – Earned or Received as a Non-Resident	21-D	N	12		
2450	Loss From Line 5 Sch. D (540NR) – Combine Columns C And D	21-E	N	12		
2460	If Line 20 More Than Line 21 – Total Amounts	22-A	N	12		
2470	If Line 20 More Than Line 21 – Earned or Received from CA Sources	22-B	N	12		
2480	If Line 20 More Than Line 21 – Earned or Received as a CA Resident	22-C	N	12		
2490	If Line 20 More Than Line 21 – Earned or Received as a Non-Resident	22-D	N	12		
2500	If Line 20 More Than Line 21 – Combine Columns C And D	22-E	N	12		
2510	If Line 21 More Than Line 20 – Total Amounts	23-A	N	12		
2520	If Line 21 More Than Line 20 – Earned or Received from CA Sources	23-B	N	12		
2530	If Line 21 More Than Line 20 – Earned or Received as a CA Resident	23-C	N	12		
2540	If Line 21 More Than Line 20 – Earned or Received as a Non-Resident	23-D	N	12		
2550	If Line 21 More Than Line 20 – Combine Columns C And D	23-E	N	12		
2560	Line 17 Minus Line 22 – Total Amounts	24-A	N	12		
2570	Line 17 Minus Line 22 – Earned or Received from CA Sources	24-B	N	12		
2580	Line 17 Minus Line 22 – Earned or Received as a CA Resident	24-C	N	12		
2590	Line 17 Minus Line 22 – Earned or Received as a Non-Resident	24-D	N	12		
2600	Line 17 Minus Line 22 – Combine Columns C And D	24-E	N	12		

Form 3805V (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
2610	Disaster Loss Carryovers – Total Amounts	25-A	N	12		
2620	Disaster Loss Carryovers – Earned or Received from CA Sources	25-B	N	12		
2630	Disaster Loss Carryovers – Earned or Received as a CA Resident	25-C	N	12		
2640	Disaster Loss Carryovers – Earned or Received as a Non-Resident	25-D	N	12		
2650	Disaster Loss Carryovers – Combine Columns C And D	25-E	N	12		
2660	Add Lines 11, 19, 23, 24, And 25 – Total Amounts	26-A	N	12		
2670	Add Lines 11, 19, 23, 24, And 25 – Earned or Received from CA Sources	26-B	N	12		
2680	Add Lines 11, 19, 23, 24, And 25 – Earned or Received as a CA Resident	26-C	N	12		
2690	Add Lines 11, 19, 23, 24, And 25 – Earned or Received as a Non-Resident	26-D	N	12		
2700	Add Lines 11, 19, 23, 24, And 25 – Combine Columns C and D	26-E	N	12		
2710	Current Year NOL Carryover – Total Amounts	27-A	N	12		
2720	Current Year NOL Carryover – Earned or Received from CA Sources	27-B	N	12		
2730	Current Year NOL Carryover – Earned or Received as a CA Resident	27-C	N	12		
2740	Current Year NOL Carryover – Earned or Received as a Non-Resident	27-D	N	12		
2750	Current Year NOL Carryover – Combine Columns C And D	27-E	N	12		
	Record Terminus Character			1	Value “#”	

Form 3805Z – Enterprise Zone Deduction and Credit Summary

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
	Byte Count			4	"nnnn" for variable	
	Start Of Record Sentinel			4	Value "****"	
0000	Record ID			34	Value "FRMbbb3805ZbPG01b(9n)b(7n)" 7n=Form Occurrence Number; 9n=Taxpayer SSN	
0005	California Identification Number		N	9		
0010	Entity Type	A	N	1	Valid entries: "1" = Individual; "2" = Estate; "3" = Trust; "4" = C Corp.; "5" = S Corp.; "6" = Partnership; "7" = Exempt Organization; "8" = LLC or "9" = LLP	
0020	Name Of Enterprise Zone Business	B	AN	35		
0022	Address Of EZ Business	C	AN	80		
0024	Name Of The EZ	D	AN	35		
0026	Principal Business Activity Code	E	N	6		
0030	Total Number Of Employees in EZ	F	N	4		
0032	Employees Included In The Computation	G	N	4		
0034	New Employees Included In The Computation	H	N	4		
0040	Gross Annual Receipts	I	N	12		
0042	Total Asset Value Of The Business	J	N	12		
	Part I – Credits Used and Recaptures					
0050	Hiring Credit From Worksheet Schedule Z	1a	N	12		
0055	Recapture Hiring Credit From Worksheet 1	1b	N	12		

Form 3805Z, Side 1 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
0060	Sales And Use Tax Credit From Schedule Z	1c	N	12		
0070	Line 1a Plus Line 1c	1d	N	12		
	Part II – Business Expense Deduction For Equipment Purchases and Recapture					
0100	Cost Of Qualified Property	2a	N	12		
0105	Recapture of Business Expense	2b	N	12		
	Part III – Net Interest Deduction For Lenders					
0110	Net Interest Received	3	N	12		
	Part V – Net Operating Loss (NOL) Carryover And Deduction					
0120	NOL Carryover From Prior Years	5a	N	12		
0130	Total NOL Deduction Current Year	5b	N	12		
0140	NOL Carryover To Future Years	5c	N	12		
	Part IV – Portion Of Business Attributable To The Enterprise Zone					
0150	Avg Apportionment Percentage	4	N	5		
	Record Terminus Character			1	Value “#”	

Form 3805Z, Side 2

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
	Byte Count			4	"nnnn" for variable	
	Start Of Record Sentinel			4	Value "*****"	
0000	Record ID			34	Value "FRMbbb3805ZbPG02b(9n)b(7n)" 7n=Form Occurrence Number; 9n=Taxpayer SSN	
0210	Schedule Z – Computation Of Credit Limitations – Enterprise Zones Part I – Computation of Credit Limitations Trade Or Business Income	1	N	12		
0220	Avg Apportionment Percentage	2	N	5		
0230	Multiply Line 1 By Line 2	3	N	12		
0240	EZ NOL Deduction	4	N	12		
0250	EZ Taxable Income	5	N	12		
0260	Tax On Line 5 Amount	6a	N	12		
0270	Tax From Form 540, Line 24	6b	N	12		
0280	Smaller Of Line 6a Or 6b	7	N	12		
	Part II – Limitation Of Credits For Corporations, Individuals And Estates And Trusts Hiring Credit					
0290	Limitation Based On EZ Income	8A(f)	N	12		11/8
0300	Used On Schedule P	8A(g)	N	12		11/8
0310	Credit Amount	8B(b)	N	12		
0320	Total Prior Year Carryover	8B(c)	N	12		
0325	Total Credit Assigned	8B(d)	N	12	Not used	11/8

Form 3805Z, Side 2 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
0330	Total Credit	8B(e)	N	12		11/8
0340	Limitation Based On EZ Income	8B(f)	N	12		11/8
0350	Carryover	8B(h)	N	12		11/8
	Sales Or Use Tax Credit					
0360	Limitation Based On EZ Income	9A(f)	N	12		11/8
0370	Used On Schedule P	9A(g)	N	12		11/8
0380	Credit Amount	9B(b)	N	12		
0390	Total Prior Year Carryover	9B(c)	N	12		
0395	Total Credit Assigned	9B(d)	N	12	Not used	11/8
0400	Total Credit	9B(e)	N	12		11/8
0410	Limitation Based On EZ Income	9B(f)	N	12		11/8
0420	Carryover	9B(h)	N	12		11/8
	Record Terminus Character			1	Value “#”	

Added Fields 0325, 0395

Form 3806 – Los Angeles Revitalization Zone Deduction and Credit Summary

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
	Byte Count			4	"nnnn" for variable	
	Start Of Record Sentinel			4	Value "****"	
0000	Record ID			34	Value "FRMbbb3806bbPG01b(9n)b(7n)" 7n=Form Occurrence Number; 9n=Taxpayer SSN	
0010	Entity Type	A	N	1	Valid entries: "1" = Individual; "2" = Estate; "3" = Trust; "4" = C Corp.; "5" = S Corp.; "6" = Partnership; "7" = Exempt Organization; "8" = LLC or "9" = LLP	
0020	Name Of LARZ Business	B	AN	35		
0030	Address Of LARZ Business	C	AN	80		
0040	Name of LARZ Location	D	AN	35		
0050	Principal Business Activity Code	E	N	6		
0060	Gross Annual Receipts	F	N	12		
0070	Total Asset Value of Business	G	N	12		
	Part I – Credit Carryovers Used					
0080	Credit Carryovers Claimed On Current Year Return: Construction Hiring Credit Carryover	1a	N	12		
0090	General Hiring Credit Carryover	1b	N	12		
0100	Sales Or Use Tax Credit Carryover	1c	N	12		
0110	Add Line 1a, Line 1b, and Line 1c	1d	N	12		
	Part III – Net Operating Loss (NOL) Carryover And Deduction					
0120	LARZ NOL Carryover From Prior Years	3a	N	12		
0130	Total LARZ NOL Deduction Current Year	3b	N	12		

Form 3806 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
0140	LARZ NOL Carryover To Future Years	3c	N	12		
	Part II – Portion Of Business Attributable To The Former LARZ					
0150	Avg. Apportionment Percentage	2	N	5		
	Schedule Z – Computation of Credit Carryover Limitation – Los Angeles Revitalization Zone					
	Part I					
0200	Trade or Business Income	1	N	12		
0220	Amount From Line 1	3	N	12		
0230	LARZ NOL Deductions	4	N	12		
0240	LARZ Taxable Income	5	N	12		
0250	Tax On Line 5 Amount	6a	N	12		
0260	Tax From Form 540, Line 24	6b	N	12		
0270	Smaller Of Line 6a or 6b	7	N	12		
	Part II – Limitation Of Credit Carryovers For Corporations, Individuals, and Estates and Trusts					
	Construction Hiring					
0290	Limitation Based On LARZ Income	8A(e)	N	12		9/29

Form 3806 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
0300	Used On Schedule P	8A(f)	N	12		9/29
0320	Total Prior Year Carryover	8B(b)	N	12		
0325	Total Credit Assigned	8B(c)	N	12	Not used	9/29
0327	Total Credit	8B(d)	N	12		12/9
0330	Limitation Based On LARZ Income	8B(e)	N	12		9/29
0350	Carryover	8B(g)	N	12		9/29
	General Hiring					
0370	Limitation Based On LARZ Income	9A(e)	N	12		9/29
0380	Used On Schedule P	9A(f)	N	12		9/29
0400	Total Prior Year Carryover	9B(b)	N	12		
0405	Total Credit Assigned	9B(c)	N	12	Not used	9/29
0407	Total Credit	9B(d)	N	12		12/9
0410	Limitation Based On LARZ Income	9B(e)	N	12		9/29
0430	Carryover	9B(g)	N	12		9/29
	Sales Or Use Tax					
0450	Limitation Based On LARZ Income	10A(e)	N	12		9/29
0460	Used On Schedule P	10A(f)	N	12		9/29
0480	Total Prior Year Carryover	10B(b)	N	12		
0485	Total Credit Assigned	10B(c)	N	12	Not used	9/29
0487	Total Credit	10B(d)	N	12		12/9
0490	Limitation Based On LARZ Income	10B(e)	N	12		9/29
0510	Carryover	10B(g)	N	12		11/8
	Record Terminus Character			1	Value “#”	

Added Fields 0325, 0327, 0405, 0407, 0485, 0487

Form 3807 – Local Agency Military Base Recovery Area Deduction And Credit Summary

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
	Byte Count			4	"nnnn" for variable	
	Start Of Record Sentinel			4	Value "****"	
0000	Record ID			34	Value "FRMbbb3807bbPG01b(9n)b(7n)" 7n=Form Occurrence Number; 9n=Taxpayer SSN	
0010	Entity Type	A	N	1	Valid entries: "1" = Individual; "2" = Estate; "3" = Trust; "4" = C Corp.; "5" = S Corp.; "6" = Partnership; "7" = Exempt Organization; "8" = LLC or "9" = LLP	
0020	Name Of LAMBRA Business	B	AN	35		
0030	Address Of LAMBRA Business	C	AN	80		
0040	Name Of LAMBRA Location	D	AN	35		
0050	Principal Business Activity Code	E	N	6		
0060	Number Of Employees	F	N	4		
0070	Employees Included In The Computation	G	N	4		
0080	New Employees Included In The Computation	H	N	4		
0090	Gross Annual Receipts	I	N	12		
0100	Total Asset Value Of The Business	J	N	12		
	Part I – Net Increase In Jobs					
0110	Net Increase In Jobs	1a	N	4		
0120	Employees Within The LAMBRA During 1 st Taxable Year	1b	N	4		
0130	Employees Within The LAMBRA During 2 nd Taxable Year	1c	N	4		

Form 3807 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
	Part II – Credits Used and Recaptured					
0140	Hiring Credit From Schedule Z	2a	N	12		
0145	Recapture of Hiring Credit	2b	N	12		
0150	Sales Or Use Tax Credit From Schedule Z	2c	N	12		
0155	Recapture of Sales of Use Tax Credit	2d	N	12		
0160	Add Line 2a And Line 2c	2e	N	12		
	Part III – Business Expense Deduction For Equipment Purchases and Recaptures					
0170	Cost Of Qualified Property	3a	N	12		
0173	Recapture of Business Expense Deduction	3b	N	12		
	Part IV – Portion Of Business Attributable To The Former LAMBRA					
0175	Avg Apportionment Percentage	4	N	5		
	Part V – Net Operating Loss (NOL) Carryover And Deduction					
0180	NOL Carryover From Prior Years	5a	N	12		
0190	Total NOL Deduction Current Year	5b	N	12		
0200	NOL Carryover To Future Years	5c	N	12		
	Schedule Z – Computation of Credit Limitation – LAMBRA					
	Part I					
0250	Trade or Business Income	1	N	12		
0270	Amount From Line 1	3	N	12		
0280	LAMBRA NOL Deduction	4	N	12		

Form 3807 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
0290	LAMBRA Taxable Income	5	N	12		
0300	Tax On Line 5 Amount	6a	N	12		
0310	Tax From Form 540, Line 24	6b	N	12		
0320	Smaller Of Line 6a or 6b	7	N	12		
	Part II – Limitation Of Credits For Corporations, Individuals, Estates and Trusts					
	Hiring Credit					
0360	Limitation Based On LAMBRA Business Income	8A(f)	N	12		9/29
0370	Used On Schedule P	8A(g)	N	12		9/29
0390	Credit Amount	8B(b)	N	12		
0400	Total Prior Year Carryover	8B(c)	N	12		
0405	Total Credit Assigned	8B(d)	N	12	Not used	9/29
0410	Total Credit	8B(e)	N	12		9/29
0420	Limitation Based On LAMBRA Business Income	8B(f)	N	12		9/29
0440	Carryover	8B(h)	N	12		9/29
	Sales or Use Tax Credit					
0480	Limitation Based On LAMBRA Business Income	9A(f)	N	12		9/29
0490	Used On Schedule P	9A(g)	N	12		9/29
0510	Credit Amount	9B(b)	N	12		
0520	Total Prior Year Carryover	9B(c)	N	12		
0525	Total Credit Assigned	8B(d)	N	12	Not used	9/29
0530	Total Credit	9B(e)	N	12		9/29
0540	Limitation Based On LAMBRA Business Income	9B(f)	N	12		9/29
0560	Carryover	9B(h)	N	12		9/29
	Record Terminus Character			1	Value “#”	

Added Fields 0405, 0525

Form 3808 – Manufacturing Enhancement Area Credit Summary

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
	Byte Count			4	"nnnn" for variable	
	Start Of Record Sentinel			4	Value "****"	
0000	Record ID			34	Value "FRMbbb3808bbPG01b(9n)b(7n)" 7n=Form Occurrence Number; 9n=Taxpayer SSN	
0009	SIC Code Activity		N	4		
0010	Entity Type	A	N	1	Valid entries: "1" = Individual; "2" = Estate; "3" = Trust; "4" = C Corp.; "5" = S Corp.; "6" = Partnership; "7" = Exempt Organization; "8" = LLC or "9" = LLP	
0020	Name Of MEA Business	B	AN	35		
0030	Address Of MEA Business	C	AN	80		
0040	Name Of MEA Location	D	AN	35		
0050	Principal Business Activity Code	E	N	6		
0060	Number Of Employees	F	N	4		
0070	Employees Included In The Computation	G	N	4		
0080	New Employees Included In The Computation	H	N	4		
0090	Gross Annual Receipts	I	N	12		
0100	Total Asset Value Of The Business	J	N	12		
	Part I – Credit Used and Recapture					
0110	Hiring Credit	1	N	12		
0115	Recapture Of Hiring Credit	2	N	12		
	Part II – Portion Of Business Attributable To The MEA					
0120	Avg. Apportionment Percentage	3	N	5		

Form 3808 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
	Schedule Z – Computation of Credit Limitations – MEA					
	Part I					
0140	Trade or Business Income	1	N	12		
0160	Amount From Line 1	3	N	12		
0170	Tax On Line 3 Amount	4a	N	12		
0180	Tax From Form 540, Line 24	4b	N	12		
0190	Smaller Of Line 4a or 4b	5	N	12		
	Part II – Limitation Of Credit For Corporations, Individuals, and Estates and Trusts					
	Hiring Credit					
0230	Limitation Based On MEA Business Income	6A(f)	N	12		9/29
0240	Used On Schedule P	6A(g)	N	12		9/29
0260	Credit Amount	6B(b)	N	12		
0270	Total Prior Year Carryover	6B(c)	N	12		
0275	Total Credit Assigned	6B(d)	N	12	Not used	9/29
0280	Total Credit	6B(e)	N	12		9/29
0290	Limitation Based On MEA Business Income	6B(f)	N	12		9/29
0310	Carryover	6B(h)	N	12		9/29
	Record Terminus Character			1	Value “#”	

Added Field 0275

Form 3809 – Targeted Tax Area Deduction And Credit Summary

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
	Byte Count			4	"nnnn" for variable	
	Start Of Record Sentinel			4	Value "****"	
0000	Record ID			34	Value "FRMbbb3809bbPG01b(9n)b(7n)" 7n=Form Occurrence Number; 9n=Taxpayer SSN	
0009	SIC Code Activity		N	4		
0010	Entity Type	A	N	1	Valid entries: "1" = Individual; "2" = Estate; "3" = Trust; "4" = C Corp.; "5" = S Corp.; "6" = Partnership; "7" = Exempt Organization; "8" = LLC or "9" = LLP	
0020	Name of TTA Business	B	AN	35		
0030	Address of TTA Business	C	AN	80		
0040	Name of TTA Location	D	AN	35		
0050	Principal Business Activity Code	E	N	6		
0060	Number of Employees	F	N	4		
0070	Employees Included In The Computation	G	N	4		
0080	New Employees Included In The Computation	H	N	4		
0090	Gross Annual Receipts	I	N	12		
0100	Total Asset Value of The Business	J	N	12		
	Part I – Credits Used					
	Credits Claimed on Current Year Return:					
0110	Hiring Credit from Schedule Z	1a	N	12		
0120	Sales or Use Tax Credit from Worksheet VI	1b	N	12		
0130	Add Line 1a and Line 1b	1	N	12		

Form 3809 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
	Part II – Business Expense Deduction For Equipment Purchases					
0140	Cost of Qualified Property	2	N	12		
	Part IV – Net Operating Loss (NOL) Carryover And Deduction					
0150	NOL Carryover from Prior Years	4a	N	12		
0160	Total NOL Deduction Current Year	4b	N	12		
0170	TTA NOL Carryover to Future Years	4c	N	12		
	Part III – Portion Of Business Attributable To The TTA					
0180	Avg Apportionment Percentage	3	N	5		
	Part V – Recapture Of Deduction and Credits					
0190	TTA Recapture of Hiring Credit	5	N	12		
0200	Recapture of Business Expense Deduction	6	N	12		
	Worksheet VI – Computation Of Credit Limitations – TTA					
	Part I					
0210	Trade or Business Income	1	N	12		
0230	Amount from Line 1	3	N	12		
0240	TTA NOL Deduction	4	N	12		
0250	TTA Taxable Income	5	N	12		
0260	Tax on Line 5 Amount	6a	N	12		
0270	Tax from Form 540, Line 24	6b	N	12		
0280	Smaller of Line 6a or 6b	7	N	12		

Form 3809 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
	Part II – Limitation Of Credits For Corporations, Individuals, Estates and Trusts					
	Hiring Credit					
0320	Limitation Based on TTA Business Income	8A(f)	N	12		9/29
0330	Used on Schedule P	8A(g)	N	12		9/29
0350	Credit Amount	8B(b)	N	12		
0360	Total Prior Year Carryover	8B(c)	N	12		
0365	Total Credit Assigned	8B(d)	N	12	Not used	9/29
0370	Total Credit	8B(e)	N	12		9/29
0380	Limitation Based on TTA Business Income	8B(f)	N	12		9/29
0400	Carryover	8B(h)	N	12		9/29
	Sales or Use Tax Credit					
0440	Limitation Based on TTA Business Income	9A(f)	N	12		9/29
0450	Used on Schedule P	9A(g)	N	12		9/29
0470	Credit Amount	9B(b)	N	12		
0480	Total Prior Year Carryover	9B(c)	N	12		
0485	Total Credit Assigned	9B(d)	N	12	Not used	9/29
0490	Total Credit	9B(e)	N	12		9/29
0500	Limitation Based on TTA Business Income	9B(f)	N	12		9/29
0520	Carryover	9B(h)	N	12		9/29
	Record Terminus Character			1	Value “#”	

Added Fields 0365, 0485

Form 3885A – Depreciation and Amortization Adjustments

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
	Byte Count			4	“nnnn” For Variable	
	Start Of Record Sentinel			4	Value “****”	
0000	Record ID			34	Value “FRMbbb3885AbPG01b(9n)b(7n)” 7n=Form Occurrence Number; 9n=Taxpayer SSN	
0010	Business or Activity		AN	20		
	Part I – Identify Activity As Passive or Nonpassive					
0020	Passive Activity Indicator	1	A	1	“X” Or Blank	
0030	Nonpassive Activity Indicator	1	A	1	“X” Or Blank	
	Part II – Election to Expense Certain Tangible Property					
0035	Amount from Worksheet	2	N	12		
	Part III – Depreciation					
*0040	Description of Property	3(a)-1	AN	20	“STMbnn” or First occurrence	
+0050	Date Placed in Service	3(b)-1	AN	8	YYYYMMDD or “Various”	
+0060	California Basis for Depreciation	3(c)-1	N	12		
+0080	Method	3(d)-1	AN	7		
+0090	Life or Rate	3(e)-1	N	3		
+0100	California Depreciation Deduction	3(f)-1	N	12		
0140	Description of Property	3(a)-2	AN	20	Second occurrence	
0150	Date Placed in Service	3(b)-2	AN	8	YYYYMMDD or “Various”	
0160	California Basis for Depreciation	3(c)-2	N	12		
0180	Method	3(d)-2	AN	7		
0190	Life or Rate	3(e)-2	N	3		

Form 3885A (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
0200	California Deduction Depreciation	3(f)-2	N	12		
0240	Description of Property	3(a)-3	AN	20	Third occurrence	
0250	Date Placed in Service	3(b)-3	AN	8	YYYYMMDD or "Various"	
0260	California Basis for Depreciation	3(c)-3	N	12		
0280	Method	3(d)-3	AN	7		
0290	Life or Rate	3(e)-3	N	3		
0300	California Depreciation Deduction	3(f)-3	N	12		
0340	Description of Property	3(a)-4	AN	20	Fourth occurrence	
0350	Date Placed in Service	3(b)-4	AN	8	YYYYMMDD or "Various"	
0360	California Basis for Depreciation	3(c)-4	N	12		
0380	Method	3(d)-4	AN	7		
0390	Life or Rate	3(e)-4	N	3		
0400	California Depreciation Deduction	3(f)-4	N	12		
0840	Total of Line 3, Column (f)	4	N	12		
0860	California Depreciation	5	N	12		
0870	Total California Depreciation	6	N	12		

Form 3885A (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
0880	Total Federal Depreciation	7	N	12		
0940	If Line 6 Larger than 7	8a	N	12		
0950	If Line 6 Less than 7	8b	N	12		
	Part IV – Amortization					
*0960	Description of Costs	9(a)-1	AN	20	“STMbnn” or First occurrence	
+0970	Begin Date	9(b)-1	AN	8	YYYYMMDD or “Various”	
+0980	California Basis for Amortization	9(c)-1	N	12		
+0990	Code Section	9(d)-1	AN	5		
+1000	Period or Percentage	9(e)-1	AN	5		
+1010	California Amortization Deduction	9(f)-1	N	12		
1020	Description of Costs	9(a)-2	AN	20	Second occurrence	
1030	Begin Date	9(b)-2	AN	8	YYYYMMDD or “Various”	
1040	California Basis for Amortization	9(c)-2	N	12		
1050	Code Section	9(d)-2	AN	5		
1060	Period or Percentage	9(e)-2	AN	5		
1070	California Amortization Deduction	9(f)-2	N	12		
1080	Description of Costs	9(a)-3	AN	20	Third occurrence	
1090	Begin Date	9(b)-3	AN	8	YYYYMMDD or “Various”	
1100	California Basis for Amortization	9(c)-3	N	12		
1110	Code Section	9(d)-3	AN	5		
1120	Period or Percentage	9(e)-3	AN	5		
1130	California Amortization Deduction	9(f)-3	N	12		

Form 3885A (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
1140	Description of Costs	9(a)-4	AN	20	Fourth occurrence	
1150	Begin Date	9(b)-4	AN	8	YYYYMMDD or "Various"	
1160	California Basis for Amortization	9(c)-4	N	12		
1170	Code Section	9(d)-4	AN	5		
1180	Period or Percentage	9(e)-4	AN	5		
1190	California Amortization Deduction	9(f)-4	N	12		
1200	Total of Line 9, Column (f)	10	N	12		
1210	California Amortization	11	N	12		
1220	Total California Amortization	12	N	12		
1230	Total Federal Amortization	13	N	12		
1240	If Line 12 More than 13	14a	N	12		
1250	If Line 12 Less than 13	14b	N	12		
	Record Terminus Character			1	Value "#"	

Form 5805 – Underpayment of Estimated Tax by Individuals and Fiduciaries

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
	Byte Count			4	"nnnn" for variable	
	Start Of Record Sentinel			4	Value "****"	
0000	Record ID			34	Value "FRMbbb5805bbPG01b(9n)b(7n)" 7n=Form Occurrence Number; 9n=Taxpayer SSN	
	Part I – Questions					
0010	Requesting Waiver – Yes	1	A	1	"X" or blank	
@0015	Waiver Explanation		AN	6	"STMbnn" or blank	
0020	Requesting Waiver – No	1	A	1	"X" or blank	
0030	Annualized Method – Yes	2	A	1	"X" or blank	
0040	Annualized Method – No	2	A	1	"X" or blank	
0041	Equal Installments N/A	3	A	1	"X" or blank	
0042	Equal Installments – Yes	3	A	1	"X" or blank	
0044	Equal Installments – No	3	A	1	"X" or blank	
0045	Amount Withheld – 04/15/10	3	N	9		
0046	Amount Withheld – 06/15/10	3	N	9		
0047	Amount Withheld – 09/15/10	3	N	9		
0048	Amount Withheld – 01/18/11	3	N	9		9/29
0070	Date Of Death – Yes	4	A	1	"X" or blank	
0080	Date Of Death – No	4	A	1	"X" or blank	
	Part II – Required Annual Payment					
0090	Current Year Tax	1	N	12		
0100	Multiply Line 1 By 90% (.90)	2	N	12		
0110	Withholding Taxes	3	N	12		
0120	Line 1 Minus Line 3	4	N	12		
0130	Prior Year Tax	5	N	12		
0140	Enter Smaller Of Line 2 Or 5	6	N	12		

Form 5805, Side 1 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
0150	Amount From Part II, Line 3	7	N	12		
0160	Total Estimated Payments Made	8	N	12		
0170	Add Line 7 And 8	9	N	12		
0180	Total Underpayment	10	N	12		
0190	Multiply Line 10 By .0515177	11	N	12		9/29
0200	Compute Penalty	12	N	12		
0205	Waiver Requested Amount	13	N	12		
0210	Penalty	13	N	12		
	Record Terminus Character			1	Value “#”	

Form 5805, Side 2

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
	Byte Count			4	"nnnn" for variable	
	Start of Record Sentinel			4	Value "****"	
0000	Record ID			34	Value "FRMb5805bbPG02b(9n)b(7n)" 7n=Form Occurrence Number; 9n=Taxpayer SSN	
	Part III – Annualized Income Installment Schedule					
0240	AGI 1/1/10 - 3/31/10	1(a)	N	12		
0250	AGI 1/1/10 - 5/31/10	1(b)	N	12		
0260	AGI 1/1/10 - 8/31/10	1(c)	N	12		
0270	AGI 1/1/10 - 12/31/10	1(d)	N	12		
0280	Annualized Income 1/1/10 - 3/31/10	3(a)	N	12		
0290	Annualized Income 1/1/10 - 5/31/10	3(b)	N	12		
0300	Annualized Income 1/1/10 - 8/31/10	3(c)	N	12		
0310	Annualized Income 1/1/10 - 12/31/10	3(d)	N	12		
0320	Itemized Deductions 1/1/10 - 3/31/10	4(a)	N	12		
0330	Itemized Deductions 1/1/10 - 5/31/10	4(b)	N	12		
0340	Itemized Deductions 1/1/10 - 8/31/10	4(c)	N	12		
0350	Itemized Deductions 1/1/10 - 12/31/10	4(d)	N	12		
0360	Annualized Deductions 1/1/10 - 3/31/10	6(a)	N	12		
0370	Annualized Deductions 1/1/10 - 5/31/10	6(b)	N	12		
0380	Annualized Deductions 1/1/10 - 8/31/10	6(c)	N	12		

Form 5805, Side 2 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
0390	Annualized Deductions 1/1/10 - 12/31/10	6(d)	N	12		
0400	Standard Deduction 1/1/10 - 3/31/10	7(a)	N	12		
0410	Standard Deduction 1/1/10 - 5/31/10	7(b)	N	12		
0420	Standard Deduction 1/1/10 - 8/31/10	7(c)	N	12		
0430	Standard Deduction 1/1/10 - 12/31/10	7(d)	N	12		
0440	Larger Line 6 or 7 1/1/10 - 3/31/10	8(a)	N	12		
0450	Larger Line 6 or 7 1/1/10 - 5/31/10	8(b)	N	12		
0460	Larger Line 6 or 7 1/1/10 - 8/31/10	8(c)	N	12		
0470	Larger Line 6 or 7 1/1/10 - 12/31/10	8(d)	N	12		
0480	Line 3 Minus Line 8 1/1/10 - 3/31/10	9(a)	N	12		
0490	Line 3 Minus Line 8 1/1/10 - 5/31/10	9(b)	N	12		
0500	Line 3 Minus Line 8 1/1/10 - 8/31/10	9(c)	N	12		
0510	Line 3 Minus Line 8 1/1/10 - 12/31/10	9(d)	N	12		
0520	Tax on Line 9 Amount 1/1/10 - 3/31/10	10(a)	N	12		
0530	Tax on Line 9 Amount 1/1/10 - 5/31/10	10(b)	N	12		
0540	Tax on Line 9 Amount 1/1/10 - 8/31/10	10(c)	N	12		
0550	Tax on Line 9 Amount 1/1/10 - 12/31/10	10(d)	N	12		

Form 5805, Side 2 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
0560	Total Exemption Credit 1/1/10 - 3/31/10	11(a)	N	12		
0570	Total Exemption Credit 1/1/10 - 5/31/10	11(b)	N	12		
0580	Total Exemption Credit 1/1/10 - 8/31/10	11(c)	N	12		
0590	Total Exemption Credit 1/1/10 - 12/31/10	11(d)	N	12		
0600	Line 10 Minus Line 11 1/1/10 - 3/31/10	12(a)	N	12		
0610	Line 10 Minus Line 11 1/1/10 - 5/31/10	12(b)	N	12		
0620	Line 10 Minus Line 11 1/1/10 - 8/31/10	12(c)	N	12		
0630	Line 10 Minus Line 11 1/1/10 - 12/31/10	12(d)	N	12		
0640	Total Credit Amount 1/1/10 - 3/31/10	13(a)	N	12		
0650	Total Credit Amount 1/1/10 - 5/31/10	13(b)	N	12		
0660	Total Credit Amount 1/1/10 - 8/31/10	13(c)	N	12		
0670	Total Credit Amount 1/1/10 - 12/31/10	13(d)	N	12		
0680	Line 12 Minus Line 13 1/1/10 - 3/31/10	14a- (a)	N	12		
0690	Line 12 Minus Line 13 1/1/10 - 5/31/10	14a- (b)	N	12		
0700	Line 12 Minus Line 13 1/1/10 - 8/31/10	14a- (c)	N	12		
0705	Line 12 Minus Line 13 1/1/10 - 12/31/10	14a- (d)	N	12		
0706	Alternative Minimum Tax AMT & Mental Health Tax	14b(a)	N	12		9/29
0707	Alternative Minimum Tax AMT & Mental Health Tax	14b(b)	N	12		9/29

Form 5805, Side 2 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
0708	Alternative Minimum Tax AMT & Mental Health Tax	14b(c)	N	12		9/29
0709	Alternative Minimum Tax AMT & Mental Health Tax	14b(d)	N	12		9/29
0710	Add Line 14a and Line 14b, and Line 14e	14c(a)	N	12		9/29
0711	Add Line 14a and Line 14b, and Line 14e	14c(b)	N	12		9/29
0712	Add Line 14a and Line 14b, and Line 14e	14c(c)	N	12		9/29
0713	Add Line 14a and Line 14b, and Line 14e	14c(d)	N	12		9/29
0714	Child and Dependent Care Credit Amount	14e(a)	N	12		9/29
0715	Child and Dependent Care Credit Amount	14e(b)	N	12		9/29
0716	Child and Dependent Care Credit Amount	14e(c)	N	12		9/29
0717	Child and Dependent Care Credit Amount	14e(d)	N	12		9/29
0720	Multiply Line 14f by Line 15 1/1/10 - 3/31/10	16(a)	N	12		
0721	Line 14c Minus Line 14d & 14e	14f(a)	N	12		9/29
0722	Line 14c Minus Line 14d & 14e	14f(b)	N	12		9/29
0723	Line 14c Minus Line 14d & 14e	14f(c)	N	12		9/29
0724	Line 14c Minus Line 14d & 14e	14f(d)	N	12		9/29
0725	Excess SDI from 540/540NR	14d(a)	N	12		9/29
0726	Excess SDI from 540/540NR	14d(b)	N	12		9/29
0727	Excess SDI from 540/540NR	14d(c)	N	12		9/29
0728	Excess SDI from 540/540NR	14d(d)	N	12		9/29
0730	Multiply Line 14f by Line 15 1/1/10 - 5/31/10	16(b)	N	12		9/29
0740	Multiply Line 14f by Line 15 1/1/10 - 8/31/10	16(c)	N	12		9/29
0750	Multiply Line 14f by Line 15 1/1/10 - 12/31/10	16(d)	N	12		9/29
0751	Mental Health Tax	14c(a)	N	42		9/29
0752	Mental Health Tax	14c(b)	N	42		9/29
0753	Mental Health Tax	14c(e)	N	42		9/29
0754	Mental Health Tax	14c(d)	N	42		9/29

Form 5805, Side 2 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
0760	Combined Amounts 1/1/10 - 5/31/10	17(b)	N	12		
0770	Combined Amounts 1/1/10 - 8/31/10	17(c)	N	12		
0780	Combined Amounts 1/1/10 - 12/31/10	17(d)	N	12		
0790	Line 16 Minus Line 17 1/1/10 - 3/31/10	18(a)	N	12		
0800	Line 16 Minus Line 17 1/1/10 - 5/31/10	18(b)	N	12		
0810	Line 16 Minus Line 17 1/1/10 - 8/31/10	18(c)	N	12		
0820	Line 16 Minus Line 17 1/1/10 - 12/31/10	18(d)	N	12		
0830	¼ of Amount on Part II, Line 6 1/1/09 - 3/31/09	19(a)	N	12		
0840	¼ of Amount on Part II, Line 6 1/1/10 - 5/31/10	19(b)	N	12		
0850	¼ of Amount on Part II, Line 6 1/1/10 - 8/31/10	19(c)	N	12		
0860	¼ of Amount on Part II, Line 6 1/1/10 - 12/31/10	19(d)	N	12		
0870	Amount from Line 22 1/1/10 - 5/31/10	20(b)	N	12		
0880	Amount from Line 22 1/1/10 - 8/31/10	20(c)	N	12		
0890	Amount from Line 22 1/1/10 - 12/31/10	20(d)	N	12		
0900	Add Line 19 and 20 1/1/10 - 3/31/10	21(a)	N	12		
0910	Add Line 19 and 20 1/1/10 - 5/31/10	21(b)	N	12		
0920	Add Line 19 and 20 1/1/10 - 8/31/10	21(c)	N	12		
0930	Add Line 19 and 20 1/1/10 - 12/31/10	21(d)	N	12		
0940	If Line 21 More than 18 1/1/10 - 3/31/10	22(a)	N	12		
0950	If Line 21 More than 18 1/1/10 - 5/31/10	22(b)	N	12		
0960	If Line 21 More than 18 1/1/10 - 8/31/10	22(c)	N	12		
0970	If Line 21 More than 18 1/1/10 - 12/31/10	22(d)	N	12		

Form 5805, Side 2 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
0980	Enter Line 18 or 21 1/1/ 10 - 3/31/ 10	23(a)	N	9		
0990	Enter Line 18 or 21 1/1/ 10 - 5/31/ 10	23(b)	N	9		
1000	Enter Line 18 or 21 1/1/ 10 - 8/31/ 10	23(c)	N	9		
1010	Enter Line 18 or 21 1/1/ 10 - 12/31/ 10	23(d)	N	9		
	Record Terminus Character			1	Value “#”	

Deleted Fields 0751, 0752, 0753, 0754

Form 5805F – Underpayment of Estimated Tax by Farmers and Fishermen

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
	Byte Count			4	"nnnn" for variable	
	Start Of Record Sentinel			4	Value "****"	
0000	Record ID			34	Value "FRMbbb5805FbPG01b(9n)b(7n)" 7n=Form Occurrence Number; 9n=Taxpayer SSN	
	Part I – Figure Your Underpayment					
0010	2010 Tax After Credits	1	N	12	Not used	9/29
0020	2010 Tax on Lump-Sum Distributions	2	N	12	Not used	9/29
0023	2010 Child and Dependent Care Expenses Credit	3	N	12	Not used	9/29
0026	Add Line 2 and Line 3	4	N	12	Not used	9/29
0030	Amount from Worksheet 2 Line 1 Minus Line 4	5	N	12		9/29
0040	Multiply Line 5 by 66 2/3% (.6667)	6	N	12		
0050	2010 Withholding	7	N	12		
0060	Line 5 Minus Line 7	8	N	12		
0070	2009 Tax After Credits	9	N	12		
0080	2009 Tax on Lump-Sum Distributions	10a	N	12		
0090	2009 Child and Dependent Care Credit	10b	N	12		
0095	Add Line 10a and Line 10b	10c	N	12		
0100	Line 9 Minus Line 10c	11	N	12		
0120	Smaller of Line 6 or Line 11	12	N	12		
0130	2010 W/H and Estimates	13	N	12		
0140	Underpayment	14	N	12		
	Part – II Figure Your Penalty					
0150	Date Paid	15	DT	8	YYYYMMDD	

Form 5805F (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
0160	Number Days After 1/18/11	16	N	3		9/29
0170	Penalty Amount	17	N	12		
0175	Requested Waiver Amount	18	N	12		
0180	Request Waiver	18	A	1	"X" or blank	
0185	Amount After Waiver	18	N	12		
@0190	Waiver Explanation		A	6	"STMbnn" or blank	
	Record Terminus Character			1	Value "#"	

Form 5870A – Tax on Accumulation Distribution of Trusts

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
	Byte Count			4	"nnnn" for variable	
	Start Of Record Sentinel			4	Value "****"	
0000	Record ID			34	Value "FRMbbb5870AbPG01b(9n)b(7n)" 7n=Form Occurrence Number; 9n=Taxpayer SSN	
0010	Name On Return		A	20		
0020	SSN, ITIN Or FEIN On Return		N	9		
0030	Name Of Trust		AN	25		
0040	Address Of Trust		AN	35		
0045	Private Mail Box		AN	9	Not used	
0050	City		AN	17		
0060	State		A	2	Standard postal abbreviation	
0070	ZIP Code		N	9		
0080	FEIN		N	9		
0090	Beneficiary's Date Of Birth		DT	8	YYYYMMDD	
0100	Number Of Trusts		N	3		
	Part I – Tax On Accumulation Distribution Under IRC Section 667 Section A – Average Income And Determination Of Computation Years					
0110	Amount Of Current Distribution	1	N	12		
0120	Income Accumulated Before Born	2	N	12		
0130	Line 1 Minus Line 2	3	N	12		
0140	Taxes Imposed	4	N	12		
0150	Total Tax	5	N	12		
0160	Tax-Exempt Interest	6	N	12		

Form 5870A, Side 1 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
0170	Taxable Part Of Line 5	7	N	12		
0180	Number Of Trust's Earlier Years	8	N	12		
0190	Average Annual Amount Distributed	9	N	12		
0200	Multiply Line 9 By 25% (.25)	10	N	12		
0210	Number Of Trust's Earlier Years	11	N	12		
0220	Avg. Amount For Recomputing Tax	12	N	12		
0230	2009 Taxable Income Before Distribution	13-1	N	12		
0240	2008 Taxable Income Before Distribution	13-2	N	12		
0250	2007 Taxable Income Before Distribution	13-3	N	12		
0260	2006 Taxable Income Before Distribution	13-4	N	12		
0270	2005 Taxable Income Before Distribution	13-5	N	12		
	Section B – Tax Attributable To The Accumulation Distribution					
0280	Year Digit – (a)	(a)	DT	4	YYYY	
0290	Amount From Line 13 – (a)	14(a)	N	12		
0300	Year Digit – (b)	(b)	DT	4	YYYY	
0310	Amount From Line 13 – (b)	14(b)	N	12		
0320	Year Digit – (c)	(c)	DT	4	YYYY	
0330	Amount From Line 13 – (c)	14(c)	N	12		
0340	Amount From Line 12 – (a)	15(a)	N	12		

Form 5870A, Side 1 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
0350	Amount From Line 12 – (b)	15(b)	N	12		
0360	Amount From Line 12 – (c)	15(c)	N	12		
0370	Recomputed Taxable Inc. – (a)	16(a)	N	12		
0380	Recomputed Taxable Inc. – (b)	16(b)	N	12		
0390	Recomputed Taxable Inc. – (c)	16(c)	N	12		
0400	Tax On Line 16 Amount – (a)	17(a)	N	12		
0410	Tax On Line 16 Amount – (b)	17(b)	N	12		
0420	Tax On Line 16 Amount – (c)	17(c)	N	12		
0430	Tax Before Credits – (a)	18(a)	N	12		
0440	Tax Before Credits – (b)	18(b)	N	12		
0450	Tax Before Credits – (c)	18(c)	N	12		
0460	Add'l Tax Before Credits – (a)	19(a)	N	12		
0470	Add'l Tax Before Credits – (b)	19(b)	N	12		
0480	Add'l Tax Before Credits – (c)	19(c)	N	12		
@0490	Explanation Of Adjustment		A	6	“STMbnn” or blank	
0500	Tax Credit Adjustment – (a)	20(a)	N	12		
0510	Tax Credit Adjustment – (b)	20(b)	N	12		
0520	Tax Credit Adjustment – (c)	20(c)	N	12		
0530	Line 19 Plus or Minus Line 20(a)	21(a)	N	12		
0540	Line 19 Plus or Minus Line 20(b)	21(b)	N	12		
0550	Line 19 Plus or Minus Line 20(c)	21(c)	N	12		
0560	AMT Adjustments – (a)	22(a)	N	12		
0570	AMT Adjustments – (b)	22(b)	N	12		
0580	AMT Adjustments – (c)	22(c)	N	12		

Form 5870A, Side 1 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
0590	Combine Lines 21 And 22 – (a)	23(a)	N	12		
0600	Combine Lines 21 And 22 – (b)	23(b)	N	12		
0610	Combine Lines 21 And 22 – (c)	23(c)	N	12		
0620	Add Line 23(a) Through (c)	24	N	12		
0630	Divide Line 24 Amount By 3	25	N	12		
0640	Multiply Line 25 Amount By Line 11	26	N	12		
0650	Enter Line 4 Amount	27	N	12		
0660	Partial Tax	28	N	12		
	Record Terminus Character			1	Value “#”	

Form 5870A, Side 2

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
	Byte Count			4	"nnnn" for variable	
	Start Of Record Sentinel			4	Value "*****"	
0000	Record ID			34	Value "FRMbbb5870AbPG02b(9n)b(7n)" 7n=Form Occurrence Number; 9n=Taxpayer SSN	
0710	Part II – Section A Income Accumulated Over 5 Years	1	N	12		
0720	Divide Line 1 By 6	2	N	12		
0730	Resident – 2009	3(a)	A	3	Valid entries: "YES" or "NO"	
0740	Resident – 2008	3(b)	A	3	Valid entries: "YES" or "NO"	
0750	Resident – 2007	3(c)	A	3	Valid entries: "YES" or "NO"	
0760	Resident – 2006	3(d)	A	3	Valid entries: "YES" or "NO"	
0770	Resident – 2005	3(e)	A	3	Valid entries: "YES" or "NO"	
0780	Taxable Income Before Distribution – 2009	4(a)	N	12		
0790	Taxable Income Before Distribution – 2008	4(b)	N	12		
0800	Taxable Income Before Distribution – 2007	4(c)	N	12		
0810	Taxable Income Before Distribution – 2006	4(d)	N	12		
0820	Taxable Income Before Distribution – 2005	4(e)	N	12		
0830	Enter Amt From Line 2 – 2009	5(a)	N	12		
0840	Enter Amt From Line 2 – 2008	5(b)	N	12		
0850	Enter Amt From Line 2 – 2007	5(c)	N	12		

Form 5870A, Side 2 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
0860	Enter Amt From Line 2 – 2006	5(d)	N	12		
0870	Enter Amt From Line 2 – 2005	5(e)	N	12		
0880	Recomputed Taxable Inc. – 2009	6(a)	N	12		
0890	Recomputed Taxable Inc. – 2008	6(b)	N	12		
0900	Recomputed Taxable Inc. – 2007	6(c)	N	12		
0910	Recomputed Taxable Inc. – 2006	6(d)	N	12		
0920	Recomputed Taxable Inc. – 2005	6(e)	N	12		
0930	Tax On Line 6 Amounts – 2009	7(a)	N	12		
0940	Tax On Line 6 Amounts – 2008	7(b)	N	12		
0950	Tax On Line 6 Amounts – 2007	7(c)	N	12		
0960	Tax On Line 6 Amounts – 2006	7(d)	N	12		
0970	Tax On Line 6 Amounts – 2005	7(e)	N	12		
0980	Tax Before Credits – 2009	8(a)	N	12		
0990	Tax Before Credits – 2008	8(b)	N	12		
1000	Tax Before Credits – 2007	8(c)	N	12		
1010	Tax Before Credits – 2006	8(d)	N	12		
1020	Tax Before Credits – 2005	8(e)	N	12		
1030	Add'l Tax Before Credits – 2009	9(a)	N	12		
1040	Add'l Tax Before Credits – 2008	9(b)	N	12		
1050	Add'l Tax Before Credits – 2007	9(c)	N	12		
1060	Add'l Tax Before Credits – 2006	9(d)	N	12		

Form 5870A, Side 2 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
1070	Add'l Tax Before Credits – 2005	9(e)	N	12		
@1080	Explanation Of Adjustment		A	6	“STMbnn” or blank	
1090	Tax Credit Adjustment – 2009	10(a)	N	12		
1100	Tax Credit Adjustment – 2008	10(b)	N	12		
1110	Tax Credit Adjustment – 2007	10(c)	N	12		
1120	Tax Credit Adjustment – 2006	10(d)	N	12		
1130	Tax Credit Adjustment – 2005	10(e)	N	12		
1140	Line 9 Minus Line 10 – 2009	11(a)	N	12		
1150	Line 9 Minus Line 10 – 2008	11(b)	N	12		
1160	Line 9 Minus Line 10 – 2007	11(c)	N	12		
1170	Line 9 Minus Line 10 – 2006	11(d)	N	12		
1180	Line 9 Minus Line 10 – 2005	11(e)	N	12		
1190	AMT Adjustment – 2009	12(a)	N	12		
1200	AMT Adjustment – 2008	12(b)	N	12		
1210	AMT Adjustment – 2007	12(c)	N	12		
1220	AMT Adjustment – 2006	12(d)	N	12		
1230	AMT Adjustment – 2005	12(e)	N	12		
1240	Add Line 11 and Line 12 – 2009	13(a)	N	12		
1250	Add Line 11 and Line 12 – 2008	13(b)	N	12		
1260	Add Line 11 and Line 12 – 2007	13(c)	N	12		
1270	Add Line 11 and Line 12 – 2006	13(d)	N	12		
1280	Add Line 11 and Line 12 – 2005	13(e)	N	12		
1290	Add Line 13(a) Through 13(e)	14	N	12		

Form 5870A, Side 2 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
	Part II – Section B					
1300	Income Accumulated Over 4 Years	1	N	12		
1310	Number Of Years Trust Accumulated Income	2(a)	N	3		
1320	Add Line 2a And 2b	3	N	3		
1330	Divide Line 1 By Line 3	4	N	12		
1340	Were You A Resident – 2009	5(a)	A	3	Valid entries: “YES” or “NO”	
1350	Were You A Resident – 2008	5(b)	A	3	Valid entries: “YES” or “NO”	
1360	Were You A Resident – 2007	5(c)	A	3	Valid entries: “YES” or “NO”	
1370	Were You A Resident – 2006	5(d)	A	3	Valid entries: “YES” or “NO”	
1380	Taxable Income Before Distribution – 2009	6(a)	N	12		
1390	Taxable Income Before Distribution – 2008	6(b)	N	12		
1400	Taxable Income Before Distribution – 2007	6(c)	N	12		
1410	Taxable Income Before Distribution – 2006	6(d)	N	12		
1420	Amount From Line 4 – 2009	7(a)	N	12		
1430	Amount From Line 4 – 2008	7(b)	N	12		
1440	Amount From Line 4 – 2007	7(c)	N	12		
1450	Amount From Line 4 – 2006	7(d)	N	12		
1460	Recomputed Taxable Income – 2009	8(a)	N	12		
1470	Recomputed Taxable Income – 2008	8(b)	N	12		
1480	Recomputed Taxable Income – 2007	8(c)	N	12		

Form 5870A, Side 2 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
1490	Recomputed Taxable Income – 2006	8(d)	N	12		
1500	Tax On Line 8 Amount – 2009	9(a)	N	12		
1510	Tax On Line 8 Amount – 2008	9(b)	N	12		
1520	Tax On Line 8 Amount – 2007	9(c)	N	12		
1530	Tax On Line 8 Amount – 2006	9(d)	N	12		
1540	Tax On Line 6 Amount – 2009	10(a)	N	12		
1550	Tax On Line 6 Amount – 2008	10(b)	N	12		
1560	Tax On Line 6 Amount – 2007	10(c)	N	12		
1570	Tax On Line 6 Amount – 2006	10(d)	N	12		
1580	Line 9 Minus Line 10 – 2009	11(a)	N	12		
1590	Line 9 Minus Line 10 – 2008	11(b)	N	12		
1600	Line 9 Minus Line 10 – 2007	11(c)	N	12		
1610	Line 9 Minus Line 10 – 2006	11(d)	N	12		
@1620	Explanation Of Adjustment		A	6	“STMbnn” or blank	
1630	Tax Credit Adjustment – 2009	12(a)	N	12		
1640	Tax Credit Adjustment – 2008	12(b)	N	12		
1650	Tax Credit Adjustment – 2007	12(c)	N	12		
1660	Tax Credit Adjustment – 2006	12(d)	N	12		
1670	Line 11 Minus Line 12 – 2009	13(a)	N	12		
1680	Line 11 Minus Line 12 – 2008	13(b)	N	12		
1690	Line 11 Minus Line 12 – 2007	13(c)	N	12		
1700	Line 11 Minus Line 12 – 2006	13(d)	N	12		
1710	AMT Adjustments – 2009	14(a)	N	12		
1720	AMT Adjustments – 2008	14(b)	N	12		
1730	AMT Adjustments – 2007	14(c)	N	12		

Form 5870A, Side 2 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
1740	AMT Adjustments – 200 ⁶	14(d)	N	12		
1750	Add Line 13 and Line 14 – 200 ⁹	15(a)	N	12		
1760	Add Line 13 and Line 14 – 200 ⁸	15(b)	N	12		
1770	Add Line 13 and Line 14 – 200 ⁷	15(c)	N	12		
1780	Add Line 13 and Line 14 – 200 ⁶	15(d)	N	12		
1790	Add Line 15(a) Through 15(d)	16	N	12		
	Record Terminus Character			1	Value “#”	

Form 8886 – Reportable Transaction Disclosure Statement

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
	Byte Count			4	“nnnn” for variable	
	Start Of Record Sentinel			4	Value “****”	
0000	Record ID			34	Value “FRMbbb8886bbPG01b(9n)b(7n)” 7n=Form Occurrence Number; 9n=Taxpayer SSN	
0011	Statement Number	A	N	4		
0012	Total Statement Number	A	N	4		
0013	Tax Form Number	B	AN	6		
0015	Tax Year	B	DT	6	YYYYMM	
0016	Amended Return – Yes	B	A	1	“X” or blank	
0017	Amended Return – No	B	A	1	“X” or blank	
0018	Initial Year Filer Indicator	C	A	1	“X” or blank	
0020	Protective Disclosure Indicator	C	A	1	“X” or blank	
*0030	Transaction Name	1a	AN	35	“STMbnn” or entry	
+0038	Initial Year Participated	1b	DT	4	YYYY	
*+0040	Registration Number 1	1c	AN	11	“STMbnn” or First occurrence	
+0042	Registration Number 2	1c	AN	11		
+0044	Registration Number 3	1c	AN	11		
+0046	Registration Number 4	1c	AN	11		
+0048	Registration Number 5	1c	AN	11		
0100	Listed Transaction	2a	A	1	“X” or blank	
0110	Confidential	2b	A	1	“X” or blank	
0120	Contractual Protection	2c	A	1	“X” or blank	
0130	Loss	2d	A	1	“X” or blank	
0150	Transaction of Interest Brief Asset Holding Period	2e	A	1	“X” or blank	9/29
0160	Transaction of Interest	2f	A	4	“X” or blank	9/29

Form 8886, Page 1 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
0200	Published Guidance Number	3	N	35		
0220	Number of Transactions on Form	4	N	3		
*0230	Partnership 1	5a	AN	6	"X" or "STMbnn" or blank (First occurrence)	11/8
+0240	S Corp 1	5a	A	1	"X" or blank	
+0250	Trust 1	5a	A	1	"X" or blank	
+0260	Foreign 1	5a	A	1	"X" or blank	
+0270	Name 1	5b	AN	35		
+0280	EIN 1	5c	N	9		
+0290	Date K-1 Received 1	5d	AN	8	Date (YYYYMMDD), "NONE" or blank	12/9
0300	Partnership 2	5a	A	1	"X" or blank (Second occurrence)	
0310	S Corp 2	5a	A	1	"X" or blank	
0320	Trust 2	5a	A	1	"X" or blank	
0330	Foreign 2	5a	A	1	"X" or blank	
0340	Name 2	5b	AN	35		
0350	EIN 2	5c	N	9		
0360	Date K-1 Received 2	5d	AN	8	Date (YYYYMMDD), "NONE" or blank	12/9
*0370	Fee Paid Name 1	6a	AN	35	"STMbnn" or First occurrence	
+0380	Fee Paid ID Number 1	6a	N	9		
+0390	Fee Paid Amount 1	6a	N	12		
*+0400	Fee Paid Street Address 1	6a	AN	35	"STMbnn" or entry	
+0410	Fee Paid City 1	6a	A	22		
+0420	Fee Paid State 1	6a	A	2		
+0430	Fee Paid Zip Code 1	6a	N	12	Left Justified	

Form 8886, Page 1 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
0440	Fee Paid Name 2	6b	AN	35	Second occurrence	
0450	Fee Paid ID Number 2	6b	N	9		
0460	Fee Paid Amount 2	6b	N	12		
0470	Fee Paid Street Address 2	6b	AN	35		
0480	Fee Paid City 2	6b	A	22		
0490	Fee Paid State 2	6b	A	2		
0500	Fee Paid Zip Code 2	6b	N	12	Left Justified	
	Record Terminus Character			1	Value “#”	

Form 8886, Page 2

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
	Byte Count			4	"nnnn" for variable	
	Start of Record Sentinel			4	Value "****"	
0000	Record ID			34	Value "FRMb8886bbPG02b(9n)b(7n)" 7n=Form Occurrence Number; 9n=Taxpayer SSN	
0610	Deduction	7a	A	1	"X" or blank	
0620	Capital Loss	7a	A	1	"X" or blank	
0630	Ordinary Loss	7a	A	1	"X" or blank	
0640	Exclusion from Gross Income	7a	A	1	"X" or blank	
0650	Nonrecognition of Gain	7a	A	1	"X" or blank	
0660	Adjustments to Basis	7a	A	1	"X" or blank	
0670	Absence of Adjustments	7a	A	1	"X" or blank	9/29
0680	Deferral	7a	A	1	"X" or blank	
0690	Other	7a	A	1	"X" or blank	9/29
0691	Description of Other	7a	AN	35		9/29
0700	Tax Credits	7a	A	1	"X" or blank	9/29
0701	Description of Other	7a	AN	35		9/29
*0710	Description of Facts 1	7b	AN	70	"STMbnn" or entry	
0720	Description of Facts 1	7b	AN	70		
0730	Description of Facts 1	7b	AN	70		
0740	Description of Facts 1	7b	AN	70		
0750	Description of Facts 1	7b	AN	70		
0760	Description of Facts 1	7b	AN	70		
0770	Description of Facts 1	7b	AN	70		

Form 8886, Page 2 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
*0780	Tax-exempt 1	8a	AN	6	"X", "STMbnn" or blank (First occurrence)	
+0790	Foreign 1	8a	A	1	"X" or blank	
+0800	Related 1	8a	A	1	"X" or blank	
+0810	Transaction Name 1	8a	AN	35		
+0820	Transaction ID Number 1	8a	N	9		
*+0830	Transaction Street Address 1	8a	AN	35	"STMbnn" or entry	
+0840	Transaction City 1	8a	A	22		
+0850	Transaction State 1	8a	A	2		
+0860	Transaction Zip Code 1	8a	N	12	Left Justified	
*+0870	Transaction Description 1	8a	AN	70	"STMbnn" or entry	
0880	Transaction Description 1	8a	AN	70		
0890	Transaction Description 1	8a	AN	70		
0900	Transaction Description 1	8a	AN	70		
0910	Transaction Description 1	8a	AN	70		
0920	Tax-exempt 2	8b	AN	6	"X" or blank (Second occurrence)	
0930	Foreign 2	8b	A	1	"X" or blank	
0940	Related 2	8b	A	1	"X" or blank	
0950	Transaction Name 2	8b	AN	35		
0960	Transaction ID Number 2	8b	N	9		
0970	Transaction Street Address 2	8b	AN	35		
0980	Transaction City 2	8b	A	22		
0990	Transaction State 2	8b	A	2		
1000	Transaction Zip Code 2	8b	N	12	Left Justified	

Form 8886, Page 2 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
1010	Transaction Description 2	8b	AN	70		
1020	Transaction Description 2	8b	AN	70		
1030	Transaction Description 2	8b	AN	70		
1040	Transaction Description 2	8b	AN	70		
1045	Transaction Description 2	8b	AN	70		
	Record Terminus Character			1	Value "#"	

Added Field 0691

Deleted Field 0160, 0701

STCGL – Short-Term Capital Gains/Loss Transaction

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
	Byte Count			4	"nnnn" for variable	
	Start Of Record Sentinel			4	Value "****"	
0000	Record ID			34	Value "FRMbbbSTCGLbPG01b(9n)b(7n)" 7n=Form Occurrence Number; 9n=Taxpayer SSN	
0020	Short-Term Description of Property		AN	80		
0040	Short-Term Date Acquired		AN	8	Date (YYYYMMDD) "INHERIT" or "VARIOUS"	
0060	Short-Term Date Sold		AN	8	Date (YYYYMMDD), "WORTHLESS", or "BANKRUPT"	
0080	Short-Term Sales Price		AN	10	N, "EXPIRED", or "WORTHLESS"	
0100	Short-Term Cost or Other Basis		AN	10	N, or "EXPIRED"	
0120	Short-Term Gain or (Loss)		N	10		
	Record Terminus Character			1	Value "#"	

LTCGL – Long-Term Capital Gains/Loss Transaction

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2010 Chg
	Byte Count			4	"nnnn" for variable	
	Start Of Record Sentinel			4	Value "****"	
0000	Record ID			34	Value "FRMbbbLTCGLbPG01b(9n)b(7n)" 7n=Form Occurrence Number; 9n=Taxpayer SSN	
0020	Long-Term Description of Property		AN	80		
0040	Long-Term Date Acquired		AN	8	Date (YYYYMMDD), "INHERIT", or "VARIOUS"	
0060	Long-Term Date Sold		AN	8	Date (YYYYMMDD) or "WORTHLESS"	
0080	Long-Term Sales Price		AN	10	N, "EXPIRED", or "WORTHLESS"	
0100	Long-Term Cost or Other Basis		AN	10	N or "EXPIRED"	
0120	Long-Term Gain or (Loss)		N	10		
	Record Terminus Character			1	Value "#"	

Authentication Record

Field Number	Field Name	Type	Length	Field Description	2010 Chg
	Byte Count		4	"0269"	
	Start of Record Sentinel		4	Value "*****"	
0000	Record ID		6	Value "ATHbbb"	
0001	Filler		6	Blank	
0002	Page Number		5	"PG01b"	
0003	Taxpayer SSN	N	9		
0004	Filler	N	1	Blank	
0005	Record Occurrence Number	N	7	N (0000001)	
0008	PIN Type Code	A	1	P = Practitioner PIN S = Self-Select PIN – Practitioner O = Self-Select PIN – Online F = No PIN Used – 8453/8453-OL Required	
0020	Taxpayer Prior Year Adjusted Gross Income (AGI)	N	12	Enter negative amount as "xxxxxxxxxx-"	
0025	Taxpayer Signature	N	5	N (PIN)	
0030	Spouse/RDP Prior Year Adjusted Gross Income	N	12	Numeric	
0035	Spouse/RDP Signature	N	5	N (PIN)	
0040	Taxpayer Signature Date	DT	8	YYYYMMDD	
0045	Jurat/Disclosure Code	A	1	A = Online Self-Select PIN B = Regular Online Filing C = Self-Select PIN by ERO D = Practitioner PIN Program Or Blank	
0050	PIN Authorization Code	N	1	Blank = PIN Not Used 1 = Taxpayer Entered PIN 2 = ERO Entered Taxpayer PIN 3 = ERO Entered Spouse/RDP PIN 4 = ERO Entered Both PINs	
0060	ERO EFIN/PIN	AN	11		
0070	Decedent Representative Signature	AN	35	From Jurat text selection T8	
0080	Decedent Representative Signature Explanation	AN	80		
0090	Fiduciary Name	AN	35	Not Used	
0100	Fiduciary Title	AN	20	Not Used	
	Record Terminus Character		1	Value "#"	

Statement Record

The statement record can only be used where the Record Layouts specify.

Field Number	Field Identification	Length	Field Description	2010 Chg
	Byte Count	4	"0123"	
	Start of Record Sentinel	4	Value "****"	
0000	Record ID	6	Value "STMbnn" nn = 01-99	
0001	Reserved	6	Blank	
0002	Page Number	5	Value "PGnnb", nn = 01 - 02	
0003	Taxpayer SSN	9	N	
0004	Filler	1	Blank	
0005	Line Number	5	LNnnb, nn =01-99	
0006	Filler	2	Blank	
0010	Statement Data	80	Statement Title if "LN01", Column Titles or blank if "LN02", otherwise, left-justify field(s) from form or schedule	
	Record Terminus Character	1	Value "#"	

Data cannot be split between the return, schedule or form record and a statement record. If more entries are required than are provided for in the Record Layouts, enter "STMbnn" in the field or the first of a series of fields on the return, schedule or form record and put the specific data entries on the statement record.

Summary Record

The final record for each FTB Form 540 is the Summary Record. It carries information about the items that are included in the electronic filing.

Field Number	Field Name	Length	Field Description	2010 Chg
	Byte Count	4	"0318"	
	Start of Record Sentinel	4	Value "****"	
0000	Record ID	6	Value "SUMbbb"	
0001	Filler	11	Blank	
0002	Taxpayer SSN	9	N	
0003	Filler	8	Blank	
0010	Electronic Return Originator Name	35	AN	
0020	EFIN of Originator	6	N	
0030	Intermediate Service Provider EFIN/SBIN	6	AN or Blank	
0035	Imperfect Return Election Indicator	1	"X" or blank	
0040	Number of Logical Records in Return	6	N, including Summary and IRSRecords (Maximum = 009999)	
0050	Number of Forms W-2	2	N (00 - 50)	
0055	Filler	2	Blank	
0060	Number of Forms W-2G	2	N (00 - 30)	
0063	Number of Forms W-2GU	2	Not Used	
0070	Number of Forms 1099-R	2	N (00 - 20)	
0075	Number of FEC Records	2	Not Used	
0079	Number of 499 R-2/ W-2 PR Records	1	Not Used	
0080	Number of Schedule Records	3	N (000 - 099) Occurrences of "SCHb", including IRS Schedules.	
0090	Number of Form Records	4	N (0000 - 0999) Occurrences of "FRMb", including IRS Forms.	
0100	Number of Statement Record Lines	5	N (00000 - 99999) Occurrences of "LN", including IRS Statements.	
0105	Number of Allocation Records	1	Not Used	
0110	Number of Preparer Note Records	2	Not used	
0120	Number of Election Explanation Records	2	Not used	

Summary Record (continued)

Field Number	Field Name	Length	Field Description	2010 Chg
0130	Number of Regulatory Explanation Records	2	Not used	
0133	Number of Federal STCGL Records	5	(00000 - 05000)	
0135	Number of Federal LTCGL Records	5	(00000 - 05000)	
0140	Presence of Authentication Record	1	N (0-1) (occurrence of ATH)	
0150	Paper Document Indicator 1	1	Not used	
0160	Paper Document Indicator 2	1	Not Used	
0170	Paper Document Indicator 3	1	Not used	
0180	Paper Document Indicator 4	1	Not used	
0185	Paper Document Indicator 5	1	Not used	
0188	Paper Document Indicator 6	1	Not used	
0189	Paper Document Indicator 8	1	Not used	
0190	IP Address	39	AN (For Online Filer)	
0195	IP E-mail Address	50	AN (For Online Filer)	
0200	IP Date	8	N - YYYYMMDD or blank (for Online Filer)	
0210	IP Time	6	HHMMSS or blank (for Online Filer)	
0215	IP Time Zone	2	Not Used	
0217	IP Routing Transit Number	9	Not Used	
0219	IP Depositor Account Number	17	Not Used	
0220	E-Mail Indicator	1	"Y", "N" or blank (for Online Filer)	
0230	California Software I.D. Number	8	N – "0000nnn" – Consists of 3 numeric digits: right justify, precede with zeros	
0240	Software Version Identifier	15	AN	
0250	State Abbreviation	2	No Entry	
0260	Electronic Postmark Date	8	YYYYMMDD or blanks	
0270	Electronic Postmark Time	4	HHMM or blanks (HH = 00-23MM = 00-59)	
0280	Electronic Postmark Time Zone	1	"E" = Eastern Time Zone, "C" = Central Time Zone, "M" = Mountain Time Zone, "P" = Pacific Time Zone, "A" = Alaskan Time Zone, "H" = Hawaiian Time Zone or blank	
0290	Memorandum of Agreement Return Indicator	1	"M" or blank	
	Record Terminus Character	1	Value "#"	

Recap Record

Each transmission ends with a Recap Record

Field Number	Field Identification	Length	Field Description	2010 Chg
	Byte Count	4	"0120"	
	Start of Record Sentinel	4	Value "****"	
0000	Record ID	6	Value "RECAPb"	
0010	Filler	8	Blank	
0020	Total EFT	6	N	
0030	Total Return Count	6	N	
0040	Electronic Transmitter Identification Number (ETIN including Transmitter's Use Code)	7	N	
0050	Julian Date of Transmission	3	N (Must be the same as on the TRAN A Record)	
0060	Transmission Sequence Number for Julian Date in Field Number 0050	2	N	
0070	Total Accepted Returns	6	FTB Use	
0080	Total Duplicated Returns	6	FTB Use	
0090	Total Rejected Returns	6	FTB Use	
0100	Total Duplicated EFT	6	FTB Use	
0110	FTB Computed EFT Count	6	FTB Use	
0120	FTB Computed Return Count	6	FTB Use	
0130	Filler	28	Blank	
0140	Reserved for FTB use only	9	N	
	Record Terminus Character	1	Value "#"	

Section 13 Example of Transmission Sequence

This is an example of the transmission sequence for a California Form 540 return with a Federal Form 1040 attached.

```
0120****TRANA 953328475TAX TRANSMITTER CORPORATION          PREPARER '  
0120****TRANB 9533284754835 LBJ FREEWAY                      DALLAS,  T  
0364****RET   540    PG01 400005470 201012  
[0007]9999900012010001[0008]00123456123017[0010]  
0248****RET   540    PG02 400005470 201012[0300]7261[0335]7261[0350]  
0350****FRM   W-2    PG01 400005470 0000001[0040]951111111[0050]PREFERRED  
0232****SCH   CA     PG01 400005470 0000001[0010]64050 [0040]6324[0060]130  
0139****SCH   P      PG01 400005470 0000001[0030]2258[0110]6[0270]2264[0280]  
0067****FRM   3801   PG01 400005470 0000001[0050]1598[0080]1598[0090]1598  
0143****STM 01      PG01 400005470 LN01  SCHEDULE ONE  
0143****STM 01      PG01 400005470 LN02  INTEREST PAYER  
0143****STM 01      PG01 400005470 LN03  AFDAFADFADF  
0143****STM 02      PG01 400005470 LN01  SCHEDULE  
0143****STM 02      PG01 400005470 LN02  DIVIDEND PAYER  
0143****STM 02      PG01 400005470 LN03  A T T  
0326****RET   1040   PG01 400005470 200812  
[0007]9999900012010001[0008]00123456123017[0010]  
0316****RET   1040   PG02 400005470 201012 [0770]89836[0772]X[0783]  
0165****SCH   A      PG01 400005470 0000001[0090]7222[0100]1132[0110]1126  
0133****SCH   B      PG01 400005470 0000001[0030]STM 01[0288]6324[0290]63  
0174****SCH   D      PG01 400005470 0000001[0880]GMAC BOND REDEE[0890]110  
0229****SCH   E      PG02 400005470 0000001[1170]E M S INVESTMENT CO[1172]  
0209****FRM   1116   PG01 400005470 0000001[0020]X[0130]VARIOUS[0140]221  
0144****FRM   1116   PG02 400005470 0000001[0930]42[0960]42[0990]42[1000]  
0143****STM 01      PG01 400005470 LN01  SCHEDULE  
0143****STM 01      PG01 400005470 LN02  INTEREST PAYER  
0143****STM 01      PG01 400005470 LN03  AFDAFADFADF  
0143****STM 02      PG01 400005470 LN01  SCHEDULE  
0143****STM 02      PG01 400005470 LN02  DIVIDEND PAYER  
0143****STM 02      PG01 400005470 LN03  A T T  
0240****SUM                400005470 HENRYS FAST TAX
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